

Annual Report

on the financial management of
the University of South Bohemia in
České Budějovice for the year

2024



Jihočeská univerzita
v Českých Budějovicích
University of South Bohemia
in České Budějovice

www.jcu.cz (CR)

The Annual Financial Management Report of the University of South Bohemia in České Budějovice for the year 2024 is presented by:

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Rector

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CONTENTS

1	INTRODUCTION	5
2	ANNUAL FINANCIAL STATEMENTS	8
2.1	Balance sheet	8
2.2	Profit and loss statement	8
2.3	Cash flow statement	10
2.4	Additional information pursuant to Section 21 of Act No. 563/1991	11
2.5	Annexe to the financial statements	11
2.6	Auditor's statement	11
3	ANALYSIS OF REVENUES AND COST MANAGEMENT	12
3.1	Higher education institution (excluding D&R)	12
3.1.1	Contributions and subsidies from public sources	12
3.1.2	Own revenues in main and ancillary activities (excluding D&R)	17
3.1.3	Costs of main and ancillary activities	18
3.2	Dormitories and Refectories	21
3.2.2	Financial results	22
4	DEVELOPMENT AND FINAL BALANCE OF FUNDS	23
5	BALANCE AND MOVEMENT OF ASSETS AND LIABILITIES	25
6	CONCLUSION	28
6.1	Control activity	28
6.1.1	Internal control activities	28
6.1.2	External control activities in the area of financial management	29
6.2	USB financing in 2024	30

Table section (mandatory structure for higher education institutions)

1	Balance sheet for 2024
2	Profit and loss statement for USB for 2024
2.a	Profit and loss statement for JU for 2024 – higher education institution (excluding D&R)
2.b	Profit and loss statement for JU for 2024 – D&R USB
3	Economic result for 2024
5	Public sources of USB funding in 2024
5.a	Funding for educational, scientific, research, development and innovation, artistic and other creative activities in 2024 (excluding PROGFİN, OP SF EU and R&D&I)
5.b	Financing R&D in 2024
5.c	Financing of asset reproduction programmes (PROGFİN) in 2024
5.d	Financing of structural fund programmes in 2024
6	Overview of selected revenues for 2024
7	Revenues from fees and payments for other activities provided by USB in 2024
8	Employees and payroll funds for 2024
9	Scholarships for 2024
10.a	Non-investment costs and revenues – Dormitories and Refectories – catering for 2024
10.b	Non-investment costs and revenues – Dormitories and Refectories – accommodation for 2024
11	Funds for 2024 and proposal for allocations to funds in the following year
11.a	Reserve Fund for 2024
11.b	Investment Asset Replacement Fund for 2024
11.c	Scholarship Fund for 2024
11.d	Bonus Fund for 2024
11.e	Earmarked Resources Fund for 2024
11.f	Social Fund for 2024
11.g	Operational Resources Fund for 2024
12	Annexe to the Financial Statements
13	List of buildings and premises for rent
14	Independent auditor's report

List of abbreviations

1 INTRODUCTION

The University of South Bohemia in České Budějovice was established by Act No. 314/1991, and is located at Branišovská 1645/31 a, 370 05 České Budějovice.

In 2024, eleven sub-economic units operated within the University of South Bohemia in České Budějovice (hereinafter referred to as USB) (see Table 1.1):

Table 1.1 Components of the University of South Bohemia in České Budějovice

Name	Abbreviation
Faculty of Economics	(FEC)
Faculty of Arts	(FAR)
Faculty of Fisheries and Protection of Waters	(FFPW)
Faculty of Education	(FED)
Faculty of Science	(FSC)
Faculty of Theology	(FTH)
Faculty of Health and Social Sciences	(FHSS)
Faculty of Agriculture and Technology	(FAT)
Dormitories and Refectories	(D&R)
Preschool Facility	(PF)
Rectorate	(REC)

The financial management of constituent parts of USB is monitored separately in the iFIS information system according to cost centres within the above-mentioned constituent parts, and then according to other attributes such as 'event, contract,' its type, and source of financing, as needed for the differentiation, monitoring, and evaluation of records and the use of funds.

The balance sheet date is 31 December, and the date of preparation of the financial statements is 3 April 2025.

In 2024, the basic legislative framework for USB's financial management consisted of standard legal norms, namely Act No. 111/1998, on Higher Education Institutions (hereinafter referred to as the 'HEI Act') and Act No. 130/2002, on Support for R&D, Experimental Development and Innovation.

The University of South Bohemia keeps double-entry accounts in accordance with Act No. 563/1991, as amended, Decree No. 504/2002, as amended, and Czech Accounting Standards No. 401-413.

Ancillary activities, which are carried out in accordance with the HEI Act, are pursued on the basis of trade licenses issued by the Municipal Trade Licensing Office of the City of České Budějovice.

The breakdown of the budget for higher education institutions for 2024 by the Ministry of Education, Youth and Sports (MEYS) was based on the Rules for the Provision of Contributions and Subsidies to Public Higher Education Institutions (<https://msmt.gov.cz/vzdelavani/vysoke-skolstvi/pravidla-pro-poskytovani-prispevku-a-dotaci-verejnym-vysokym-10>), which are a fundamental document influencing the way USB is managed (hereinafter referred to as the 'Rules').

Contributions for educational activities are allocated on the basis of quantifying the performance of PHEIs, with a primary focus on the number of students and the financial demands of accredited degree programmes for the so-called **fixed part**, and on quantifying the performance of PHEIs with a focus on results in educational and creative activities for the so-called **performance part**.

The performance part depends on the results in educational and creative activities, and for the purpose of comparing quality and performance, PHEIs are divided into four segments, in which the values achieved in individual quality and performance indicators are compared separately, only within a given segment. The overall share is determined from the weighted shares of individual

indicators. Segment 1 consists of public art higher education institutions, segment 2 consists of non-university public higher education institutions, and segments 3 and 4 consist of the remaining institutions, divided according to their size and volume of R&D performance. USB is classified in segment 3.

USB manages a large amount of funds provided for research activities. The most significant source of funding for research and development (R&D) is institutional R&D support provided under Act No. 130/2002, on support for research, experimental development, and innovation in the Long-term Conceptual Development of a Research Organisation (LCDRO).

This support is provided in accordance with the methodology for evaluating research organisations and is based on the Rules for the Provision of Institutional Support for LCDRO in the segment of higher education institutions under the jurisdiction of the Ministry of Education, Youth and Sports for the years 2021 to 2025, as amended in 2024 (<https://msmt.gov.cz/vyzkum-a-vyvoj-2/zvyseni-institucionalni-podpory-na-dlouhodoby-koncepcni-1>).

The determination of the amount of institutional support for RVO in 2024 consists of a stabilisation and incentive component. The stabilisation component of institutional support for RVO for a given recipient is set at 100% of the amount of institutional support for RVO provided to them by the Ministry of Education, Youth and Sports in 2023. The incentive part of institutional support for RVO for a given recipient is set as a percentage of the stabilisation part of institutional support for RVO for a given recipient.

The volume of the subsidy for RVO intended for USB in 2024 amounts to CZK 329,782,000 and is CZK 13,736,000 higher than in 2023.

The amount of SRHE (GA USB) support is determined as a percentage of the total support provided to eligible applicants who have met the conditions for receiving support.

For 2024, USB received funds in the amount of CZK 34,332,000 as part of targeted support for specific higher education research (SRHE), which represents a decrease of CZK 4,424,000 compared to 2023 (when USB received CZK 38,756,000). MEYS distributed funds to support SRHE according to rules approved in September 2019 and applied since 2021.

The distribution of funds for specific higher education research at USB is carried out through the USB Grant Agency (GA USB). The GA USB principles, detailed information for researchers, and lists of accepted projects are published on the GA USB website (<https://www.jcu.cz/veda-a-vyzkum/grantova-agentura-ju>).

The following overview documents the development of the volume of selected grant programmes since 2020.

Contribution to educational activities – A+K indicator (in thousands of CZK):

Budget/Actual	Year 2020	Year 2021	Year	Year	Year 2024
Approved budget	628,791	646,106	669,809	683,544	706,625
Actual as of 31 December 2023	629,795	649,489	675,614	687,626	708,546

Subsidies for long-term conceptual development of a research organisation (in thousands of CZK):

Budget/Actual	Year 2020	Year 2021	Year	Year	Year 2024
Approved budget	273,075	284,018	316,046	316,046	329,782
Actual as of 31 December 2023	273,075	284,018	316,046	316,046	329,782

Subsidies for specific higher education research (in thousands of CZK):

Budget/Actual	Year 2020	Year	Year	Year	Year 2024
Approved budget	36,751	37,183	37,277	38,756	34,332
Actual as of December 31, 2023	36,751	37,183	37,277	38,756	34,332

USB financial results:

In 2024, the University of South Bohemia achieved a positive pre-tax profit of CZK 13,930,000. This result is CZK 1,628,000 higher than in 2023, i.e. an increase of 11.68%.

USB submits its income tax return on June 30, 2025.

The result is proposed to be transferred to the fund according to the data in Table 2.2.1 (page 8) and in Table 11 of the Annual Financial Management Report (AFMR).

2 ANNUAL FINANCIAL STATEMENTS

2.1 Balance sheet

The balance sheet is reported in accordance with accounting regulations (Decree 504/2002, implementing the provisions of Act No. 563/1991, on accounting), and the values of individual items and their changes in 2024 are presented in Table 1 in the tabular part of the AFMR.

The value of the **assets** of the University of South Bohemia increased in 2024 by CZK 157,331,000 to a total of CZK 4,738,529,000 (3.32%).

The following significant changes occurred on the assets side of the balance sheet:

- The value of fixed assets increased by a total of CZK 59,512,000 (including depreciation).
 - o The gross value of fixed assets (excluding depreciation) increased by CZK 155,197,000; significant changes include:
 - an increase in the value of buildings by CZK 45,525,000;
 - an increase in the value of tangible movable assets by CZK 29,741,000.
 - o The value of small, fixed assets (recorded in the balance sheet until 2002) is steadily decreasing; in 2024, assets worth CZK 3,047,000 were disposed of.
- The total value of short-term assets increased by only CZK 2,133,000. CZK; the increase is mainly influenced by the following items (including a decrease in some items):
 - o an increase in inventories of CZK 1,257,000,
 - o an increase in cash in bank accounts by CZK 266,294,000 due to the appropriate distribution of available funds between term and savings accounts,
 - o a decrease in total receivables by CZK 277,888,000, mainly due to a significant decrease in operating advances provided.

The value of **liabilities** of the University of South Bohemia increased by CZK 157,331,000 in 2024 to a total balance of CZK 4,738,529,000.

The following significant changes occurred on the liabilities side of the balance sheet:

- an increase in the value of assets, particularly in the item Own assets, where there was an increase of CZK 155,197,000 (related to the acquisition of fixed assets),
- a decrease in fund balances of CZK 19,767,000 (see Table 11 of the Annexe),
- a decrease of CZK 13,563,000 in external resources, particularly in account 955 – Long-term advances received. The implementation of projects co-financed from EU Structural Funds through Operational Programs, in particular OP RDE, where the provider is MEYS, is based on advance payments, which are recorded in non-investment and investment subsidy accounts on the basis of approved, documented expenses. The provider supplements the advance payments on an ongoing basis in connection with documented expenses. The total amount of long-term advances as of 31 December 2024, was CZK 107,394,000.

The operating result in 2024 was CZK 13,930 000.

2.2 Profit and loss statement

The profit and loss statement is presented in Table 2 in the tabular section of the Annual Financial Management Report. The table is divided into costs and revenues separately for main and ancillary activities. Table No. 3 provides an overview of the financial results for individual constituent parts of USB.

In 2024, the University of South Bohemia reported total costs of CZK 2,124,020,000, of which costs for main activities amounted to CZK 2,076,789,000 and costs for ancillary activities amounted to CZK 47,231,000. Total costs increased by 4.59% compared to 2023, i.e. by CZK 97,458,000 in absolute terms.

The largest cost item is personnel costs, which totalled CZK 1,304,066,000 in 2024, which is CZK

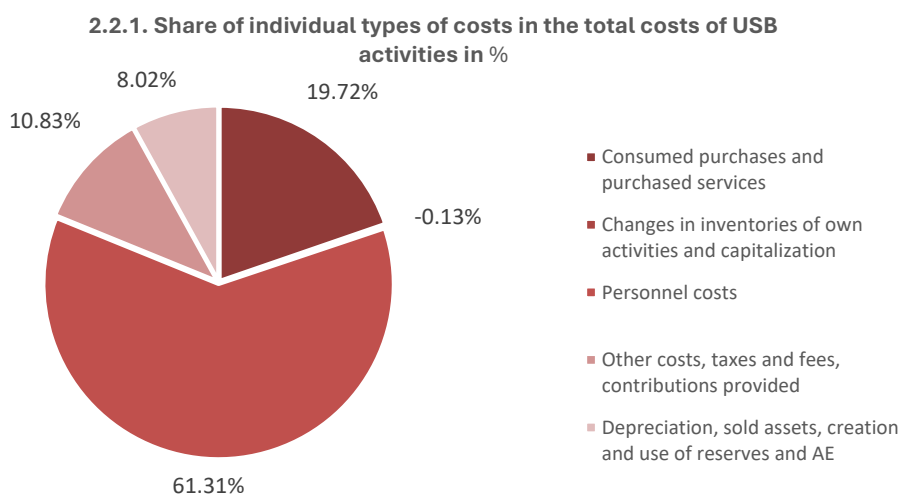
73,042,000 more than in 2023 (5.6%). Material costs include a comparison of purchases consumed and services purchased, which increased by CZK 41,408,000 (9.87%) compared to the previous year, with a recorded amount of CZK 419,468,000.

Travel expenses totalled CZK 28,940,000, which was CZK 52,000 higher than in 2023, of which CZK 24,881,000 was spent on foreign business trips, i.e., CZK 138,000 less than in 2023.

Revenues for 2024 increased in both core and ancillary activities by CZK 99,087,000 to CZK 2,137,950, i.e. by 4.63%.

The increase is mainly due to interest income from term deposits and savings accounts owing to favourable interest rates during 2024.

The share of individual types of **costs** in the total costs of USB's activities is shown in **graph No 2.2.1**.



The USB incurred **97.96% of its costs in its main activity**, which amounts to CZK 2,080,679,000 in absolute terms. This is a higher share than in 2023.

Personnel costs amounting to CZK 1,281,101,000 represent 61.57% of the total costs of the main activity. Of this amount, wages and OPC costs represent CZK 852,437,000. Statutory social security and health insurance payments are also a significant item. In the personnel costs group, social costs also include scholarships paid in the amount of CZK 134,374,000.

In the group of *consumed purchases*, which increased by a total of CZK 41,546,000 (an increase of 10.43%) compared to 2023, the largest item is the purchase of materials and energy for CZK 176,978,000, for which costs increased by CZK 4,905,000 compared to 2023. Travel expenses amounted to CZK 34,098,000, which is CZK 5,714,000 higher than in the previous year. Other services were used in the amount of CZK 162,908,000. The item Repairs and maintenance increased by CZK 5,367,000 compared to 2023 to CZK 24,543,000, which represents an increase of 21.87%; representative expenses amounted to CZK 4,731,000.

In the group *Changes in inventories of own activities and capitalisation*, capitalisation of internal organisational services is a significant item. This reflects a reduction in costs in the value of services performed for own use, particularly in the case of records of services provided by central workplaces for individual constituent parts of USB, and also reflects the share of overhead costs in projects and grants. These internal transactions are not included in the University-wide reports. In the group of other costs, a significant item is the creation of funds in the amount of CZK 176,132,000. The constituent parts of USB create an operating fund (**FOR**) for expenses in subsequent years, as well as a fund of earmarked funds in accordance with the rules for subsidies provided or donation agreements (**ERF**).

Another group that affected costs is *depreciation, sold assets, creation of reserves and provisions* in the amount of CZK 170,038,000, of which depreciation of fixed assets represents CZK 169,820,000 and provisions amount to CZK 47,000. The share of accounting depreciation of assets acquired from subsidies amounts to 81% in the amount of CZK 137,540,000.

On the **revenue** side, which totalled CZK 2,072,328,000 **in the main activity** and increased by CZK 99,385,000 compared to 2023 (4.8%), the largest item is Operating subsidies – *contributions and*

subsidies provided by MEYS, followed by subsidies from other providers, such as other chapters of the state budget, local government bodies, and foreign providers. The settled contribution and all subsidies totalled CZK 1,571,272,000 in 2024 (75.82% of revenues). The increase in all accounted subsidies compared to 2023 totals CZK 3,461,000. Subsidies related to asset reproduction programmes, which are included in depreciation, are not included in subsidy revenues.

A significant component of revenues is sales of own services and goods in the amount of CZK 118,950,000, i.e., CZK 1,082,000 less than in 2023, a decrease of 0.90%; sales of products amounted to CZK 1,734,000, sales of services amounted to CZK 116,852,000, and sales of goods in the main activity amounted to CZK 365,000.

In the group of other revenues, it is necessary to mention a large item where depreciation of assets acquired from subsidies in the amount of CZK 137,540,000 is accounted for (in accordance with the applicable accounting regulations pursuant to Decree No. 504/2002, and accounting standards), as well as the accounting of non-investment funds (ORF, BF, ERF, SF) used to cover costs in the amount of CZK 126,319 000, which is CZK 85,475,000 less than in 2023.

The pre-tax profit in the main activity amounted to CZK -4,461,000, which was CZK 1,595,000 higher than in 2023.

The costs of ancillary activities for 2024 were recorded in the accounts at CZK 43,341,000.

Compared to 2023, they decreased by CZK 4,222,000, i.e. by 8.88%.

The largest items are the purchase of materials and energy for CZK 21,102,000 and personnel costs (including insurance) for CZK 22,964,000. Depreciation of assets acquired from own resources was also recorded in ancillary activities, amounting to CZK 514,000.

The main item of revenue from ancillary activities, totalling CZK 65,623,000, is sales of own products and goods in the amount of CZK 64,168,000 and sales of services in the amount of CZK 42,950,000.

Table 2.2.1 provides an overview of the after-tax results of individual constituent parts of USB, broken down into main and ancillary activities, including a proposal for the allocation of the results to funds (overviews also available in annexes 3 and 11 of the tabular part of the AFMR).

Table 2.2.1 Financial results in thousands of CZK

Const. part	Profit/loss from main activities	Profit/loss from ancillary activities	Profit total	Proposal to transfer profit to funds		
				FO	ORF	CARF
REC	-11,949	223	-11,726	-	-7,581	-
D&R	10,062	9,676	19,738	-	-	15,594
FED	771	-70	701	-	701	-
FTH	-19	6	-13	-	-13	-
FAT	-2,568	1,092	-1,476	-	-1,476	-
FSC	964	552	1,516	-	148	1,368
FHSS	139	257	396	-	396	-
FFPW	-1,879	6,478	4,598	-	1,005	3,593
FAR	25	0	25	-	25	-
FEC	-139	177	38	-	38	-
PF	132	0	132	-	132	-
Total	-4,461	18,391	13,930	0	-6,625	20,555

2.3 Cash flow statement

The table section contains Table No. 4 – Cash Flow Statement.

Total cash flow (CF), i.e., cash flow related to operating, investing, and financing activities in 2024, recorded a change in item balances from the original value of CZK 8,159,586,000 to CZK 13,498,765,000, an increase of CZK 5,339,179,000. Overall, as a result of the changes, cash and cash equivalents increased by CZK 266,052,000. Cash in bank accounts was recorded at the end of the period in the amount of CZK 1,425,173,000 and was invested in commercial banks in savings accounts and term deposits during 2024. Interest rates were very favourable during 2024, and it was possible to diversify the available funds appropriately among the various financial products offered by commercial banks. At the end of 2024, interest rates for the appreciation of funds began to fall as a result of the Czech National Bank's rate cuts.

2.4 Additional information pursuant to Section 21 of Act No. 563/1991

The University of South Bohemia has published the Long-Term Plan of USB for the period 2021–2030 on its website.

The area of R&D is described in the text annex to the Annual Activity Report for 2024, in Chapter 8.

The area of labour relations is described in the text annex to the Annual Activity Report for 2024, in Chapter 6.

In 2024, USB acquired a 15% ownership stake in NeraAgro Technology, s. r. o. This is stated in Annexe 12 to the financial statements for 2024. Other shares remain unchanged.

As part of its environmental protection efforts, the University of South Bohemia sorts waste at all its facilities and has set up a composting plant for bio-waste at the FSC. As part of its energy-saving measures, it is introducing measures to reduce heat, electricity, and water consumption. The university's educational programmes also include fields that address environmental issues.

The University of South Bohemia owns a base on the Arctic archipelago of Svalbard (Spitsbergen).

As part of its economic activities, USB uses a reduced VAT deduction regime for supplies received that are used for both non-taxable and taxable activities. Despite the greater administrative burden, claiming a reduced VAT deduction means lower costs and expenses for USB.

2.5 Annexe to the financial statements

The data is provided in the Annexe to the Financial Statements for 2024 No. 12, including a list of buildings and premises listed in Annexe No. 13

2.6 Auditor's statement

The auditor's opinion is 'unqualified'; see the Independent Auditor's Report in Annexe No. 14.

3 ANALYSIS OF REVENUES AND COST MANAGEMENT

3.1 Higher education institution (excluding D&R)

3.1.1 Contributions and subsidies from public sources

The university's revenues (excluding D&R) in 2024 reached a total value of CZK 2,024,846,000, with CZK 1,990,275,000 coming from its main activities and CZK 34,571,000 from ancillary activities.

The main source of funding for the university is **contributions and subsidies from the Ministry of Education, Youth and Sports**. Based on the decision to provide contributions and subsidies, USB received a total of CZK 1,294,241,000, of which CZK 1,260,599,000 was for non-investment purchases and CZK 33,642,000 was for investment expenditures (excluding PROGFIN and OP SF EU projects).

The contribution from the Ministry of Education, Youth and Sports from the state budget for educational, scientific, R&D, development, innovation, artistic, and other creative activities amounted to a total of CZK 892,628,000 in 2024, of which CZK 863,986,000 was for operating funds and CZK 28,642,000 was for capital funds.

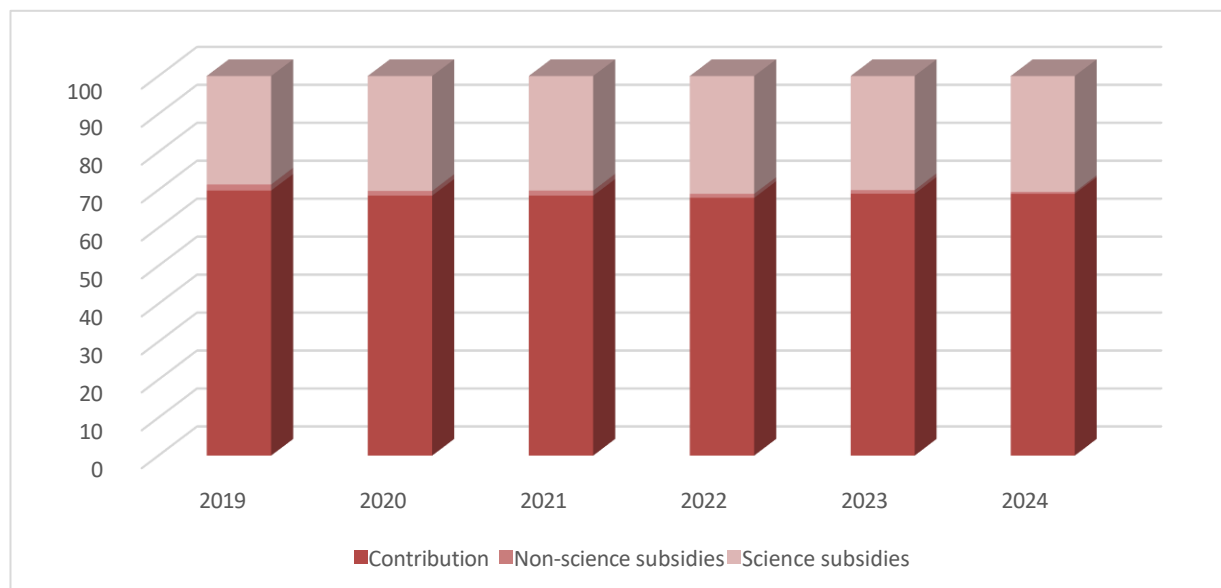
In the area of **non-scientific subsidies**, USB received a total of CZK 6,345,000 from the **Ministry of Education, Youth and Sports** during 2024. After a reduction in the subsidy due to a refund during the year, it used a total of CZK 6,067,000 in operating funds.

Another group of subsidies that USB received from the **Ministry of Education, Youth and Sports** are **subsidies for research and development** totalling CZK 395,268,000. The total amount of funds used after the reduction of the subsidy due to a refund during 2024 was CZK 395,242,000, divided into operating funds in the amount of CZK 390,268,000 and capital funds in the amount of CZK 5,000,000.

The development is shown graphically in Chart 3.1.1.1 on the following page, and a detailed breakdown of the development of funds provided by the Ministry of Education, Youth and Sports by purpose since 2019 is described in Table 3.1.1.1. For the sake of completeness, D&R USB subsidies are also included.

Graph No. 3.1.1.1

in thousands of CZK



<i>Overview in thousands of CZK</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
<i>Contribution</i>	<i>729 998</i>	<i>758 881</i>	<i>781 664</i>	<i>818 096</i>	<i>856 117</i>	<i>892 628</i>
<i>Non-science contribution</i>	<i>16 883</i>	<i>13 732</i>	<i>15 401</i>	<i>12 762</i>	<i>11 839</i>	<i>6 345</i>
<i>Science contribution</i>	<i>298 796</i>	<i>335 695</i>	<i>344 432</i>	<i>373 946</i>	<i>372 841</i>	<i>395 268</i>

Table 3.1.1.1 Contributions and subsidies from the MEYS from 2019 to 2024 – funds provided (excluding projects financed from PROGIN program funding and EU structural fund programmes)

in thousands of CZK

CONTRIBUTION	Op./ Cap.	2019	2020	2021	2022	2023	2024
Educational activities (A+D&R)	Op.	584,902	607,686	636,258	653,922	674,022	688,083
<i>Educational activities (A+D&R)</i>	<i>Cap.</i>	<i>18,755</i>	<i>22,109</i>	<i>13,231</i>	<i>21,692</i>	<i>13,604</i>	<i>20,463</i>
Doctoral scholarships (C)	Op.	45,900	49,241	52,211	50,861	48,128	53,978
Erasmus+, CEEPUS (D)	Op.	4,616	3,719	45	138	102	55
Barrande Fellowship Programme (D)	Op.	0	0	0	0	0	120
Reimbursement of travel expenses (D)	Op.	24	0	1	0	20	9
SSSS (D)	Op.	0	0	0	0	0	0
Development programmes (IP, SPSM, PSHEd) (I)	Op.	20,885	20,885	28,555	28,275	28,919	37,143
<i>Development programmes (IP, SPSM, PSHEd) (I)</i>	<i>Cap.</i>	<i>11,246</i>	<i>11,246</i>	<i>7,075</i>	<i>9,906</i>	<i>9,261</i>	<i>6,955</i>
Social scholarships (S)	Op.	500	344	309	360	260	241
Accommodation scholarships (U)	Op.	20,498	20,077	21,438	24,089	23,927	24,521
Education Policy Fund (F)	Op.	11,050	6,036	4,018	7,544	34,275	39,738
<i>Education Policy Fund (F)</i>	<i>Cap.</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>3,291</i>	<i>5,245</i>	<i>1,224</i>
Social priorities (P)	Op.	11,622	17,540	18,523	18,018	18,354	20,107
Total operating contribution	Op.	699,997	725,528	761,358	783,207	828,007	863,995
Total capital contribution	Cap.	30,001	33,355	20,306	34,889	28,110	28,642
SUBSIDIES – Non-science							
Foreign students, category G – English language studies (D)	Op.	0	0	0	0	376	611
Foreign students, category B – full-time studies (D)	Op.	1,264	2,579	1,467	906	221	0
Including students in category E, short stay – accommodation and meals (J)	Op.	276	0	0	0	264	372
Incl. cat. R (D)	Op.	0	0	0	0	0	44
SSSS (D)	Op.	1,426	0	1,374	1,501	1,553	1,536
Student accommodation and catering (D&R) (J)	Op.	4,901	4,323	4,323	2,785	2,730	2,396
Centralised development programmes	Op.	4,783	4,626	4,641	4,196	4,785	0
<i>Centralised development programmes</i>	<i>Cap.</i>	<i>1,247</i>	<i>1,754</i>	<i>1,745</i>	<i>1,350</i>	<i>750</i>	<i>0</i>
Digitisation of PHEIs	Op.	1,837	0	0	0	0	0
<i>Digitisation of PHEIs</i>	<i>Cap.</i>	<i>230</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
AKTION	Op.	619	0	707	759	236	727
Ministry of Education, Youth and Sports, other	Op.	300	450	1,105	1,265	925	650
Education Policy Fund (F)	Op.	0	0	39	0	0	0
Total operating subsidies	Op.	15,406	11,978	13,656	11,412	11,090	6,336
Total capital subsidy	Cap.	1,477	1,754	1,745	1,350	750	0
SUBSIDIES – SCIENCE AND RESEARCH							
Long-term conceptual development Research organizations	Prov.	223,750	251,113	273,853	299,016	307,412	324,782
<i>Long-term conceptual development Research organizations</i>	<i>Chap.</i>	<i>12,142</i>	<i>21,686</i>	<i>10,165</i>	<i>17,030</i>	<i>8,634</i>	<i>5,000</i>
Large infrastructure projects (CENAKVA)	Prov.	17,201	17,554	16,920	16,857	16,469	17,208
Specific higher education research (GA USB)	Prov.	37,896	36,751	37,183	37,277	38,756	34,332
International cooperation (Inter-Excellence, Mobility)	Prov.	7,807	8,590	6,311	3,766	1,570	4,046
ERC CR	Prov.	0	0	0	0	0	9,900
MEYS, other	Prov.	0	0	0	0	0	0
<i>Ministry of Education, Youth and Sports, other</i>	<i>Cap.</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Total operating subsidy for R&D	Prov.	286,654	314,008	334,267	356,916	364,207	390,268
Total capital subsidy for R&D	Cap.	12,142	21,686	10,165	17,030	8,634	5,000
TOTAL							
Total operating funds	Op.	1,002,057	1,051,514	1,109,281	1,151,535	1,203,304	1,260,599
Total capital resources	Cap.	43,620	56,795	32,216	53,269	37,494	33,642
Total		1,045,677	1,108,309	1,141,497	1,204,804	1,240,798	1,294,241

CONTRIBUTION

The contribution received from the A+K indicator for educational activities amounted to CZK 708,546,000, of which CZK 688,083,000 was for current expenditure and CZK 20,463,000 was for capital expenditure.

The contribution allocated according to indicator C, i.e., scholarships for students enrolled in full-time doctoral degree programmes, was determined according to the same principles as in previous years, i.e., based on the number of students in these degree programmes. Funds were provided in the amount of CZK 53,978,000.

CZK 55,000 was provided for the CEEPUS program. From 2021, it is part of the institutional support (IP) contribution. At the same time, a Barrande Fellowship Program scholarship in the amount of CZK 120,000 was provided under indicator D.

The contribution included funds for accommodation scholarships, which were provided on the basis of the number of students meeting the set criteria and reported in the SIMS system in the amount of CZK 24,521,000, and funds for social scholarships in the amount of CZK 241,000.

Under indicator F, a regular contribution of CZK 39,738,000 was provided. This involved support for U3A, students with specific needs, Belarusian and Ukrainian students, wage cohesion, excellence, and VAT for the National Renewal Plan. Capital expenditure under this indicator amounted to CZK 1,224,000.

Within the framework of the Ministry's development programmes, a total of CZK 44,098,000 was provided under indicator I, of which CZK 37,143,000 was current expenditure and CZK 6,955,000 was capital expenditure for support programmes for the strategic management of higher education institutions and the development of higher education.

SUBSIDIES

Within the framework of international cooperation, in 2024, USB received subsidies to cover operating costs related to the studies of students who are not Czech citizens, in connection with international agreements on foreign development aid, in the amount of CZK 1,027,000.

In addition to these funds, USB also received a subsidy for the Summer School of Slavonic Studies (SSSS) in the amount of CZK 1,536,000 (subsequently returned CZK 73,000 of unused funds) and a subsidy for the implementation of projects within the AKTION international cooperation program in the amount of CZK 727,000 (subsequently returned CZK 205,000 of unused funds).

The subsidy for student accommodation and meals (indicator D&R USB) was provided in the amount of CZK 2,396,000 and was fully utilised.

The area of subsidies for **research and development** from the MEYS budget includes both institutional funds to support the long-term conceptual development of a research organisation (LCDRO), provided in the amount of CZK 329,782,000 (CZK 324,782 000 in current funds and CZK 5,000 000 in capital funds), as well as targeted support for specific research carried out through student grant competitions, provided by the Grant Agency of the University of South Bohemia (GA USB) in the amount of CZK 34,332,000. In addition, USB received other subsidies from the Ministry of Education, Youth and Sports for research and development projects in the amount of CZK 31,154,000, as shown in Table 5.b of the tabular section (CZK 26,000 of unspent funds was subsequently returned from the subsidy for the Research Worker Mobilities).

The volume of subsidies allocated, and the number of projects implemented are shown in Table No. 3.1.1.2.

Table 3.1.1.2 Number of projects and volume of subsidies allocated for R&D by the Ministry of Education, Youth and Sports (excluding LCDRO and SRHE)

in thousands of CZK

	Number of projects	Non-investment subsidies	Investment subsidies	Total subsidies in thousands of CZK
CENAKVA (VVI project)	1	17,208	0	17,208
Mobility of research staff	2	128	0	128
Inter – Excellence	3	3,918	0	3,918
ERC CR	2	9,900	0	9,900
Total	8	31,154	0	31,154

Subsidies for R&D from other chapters of the state budget and other sources

An overview of subsidy-type revenues from other chapters of the state budget, local government budgets, and foreign programmes is provided in Table 5.b in the tabular annexe to the AFMR. Table 3.1.1.3, which provides an overview of the number of grants obtained in the field of R&D, supplements the data on the volume of funds provided from other chapters of the state budget.

Table 3.1.1.3 Number and volume of subsidies allocated to R&D&I from other chapters of the state budget

in thousands of CZK

Subsidy	Number of projects	Non-investment subsidy	Investment subsidy	Total subsidy in thousands of CZK
GA CR	38	116,178	165	116,343
TA CR	13	23,828	0	23,828
Ministry of Agriculture	13	40,057	0	40,057
Ministry of Health	5	7,931	0	7,931
Ministry of the Interior	1	2,763	0	2,763
Total	70	190,757	165	190,922

Data in Tables No. 5 of the table section:

The total funds received from the MEYS and other providers are summarised in Table 5. USB, including D&R USB, records funds totalling CZK 1,768,058,000 in 2024, of which CZK 1,601,861,000 are current operating funds and CZK 166,167,000 are capital funds. The table also contains data on the amount of subsidies used.

Tables 5.a, b, c, and d provide an overview of the funds provided, the funds used, the creation of funds, unspent expenditures, and any refunds.

A breakdown of funds by education provider is given in Annexe Table 5.a. In addition to the Ministry of Education, Youth and Sports, the table shows the funds provided and used by other providers.

Table No. 5.b provides an overview of the titles from which science and R&D are financed.

Tables 5.a and 5.b include refunds of subsidies during 2024 (expense account) and when settling with the state budget (deposit account).

Table 5.d provides an overview of funds provided for projects co-financed from the EU Structural Funds. The providers include not only the MEYS (OP RDE), but also the Ministry of Agriculture (OP Fisheries), the Ministry for Regional Development within the framework of cross-border cooperation programmes between CR and Bavaria, Austria, and Saxony, and the Ministry of the Environment. The projects are co-financed from national and own resources. Funds for projects are provided both through pre-financing in the form of long-term advances and through the reimbursement of proven costs after the approval of monitoring reports. In some cases, the amount of funds used exceeds the amount provided in the table; this relates to the pre-financing of projects by the University of South Bohemia.

3.1.2 Own revenues in main and ancillary activities (excluding D&R)

USB's **own revenues** without D&R reached CZK 424,883,000 in the past year, an increase of CZK 63,371,000 compared to the previous period, or 14.91% in percentage terms. The comparison includes revenues outside the group of items Operating subsidies and contributions.

Table No. 3.1.2.1 describes own revenues from main and ancillary activities.

Table 3.1.2.1 No. 3.1.2.1 Own revenues

in thousands of CZK			
Revenue item groups	Main activity	Ancillary activity	Total
Revenue from own products	1,716	11,691	13,407
Revenue from the sale of services	44,728	22,138	66,866
Revenue from goods sold	365	91	456
Other income	372,228	1,197	275,266
<i>including the use of funds</i>	<i>111,367</i>	<i>85</i>	<i>41,083</i>
<i>including co-researcher grants</i>	<i>68,369</i>	<i>0</i>	<i>68,369</i>
Revenue from the sale of assets	2,810	360	3,170
Donations	566	50	616
TOTAL	422,413	35,527	457,940

Within the scope of **the main activity**, own revenues were recorded in the amount of CZK 457,940,000, which is CZK 136,584,000 higher than in 2023, i.e. an increase of 29.83%.

Admission fees amounted to CZK 6,239,000, lifelong learning fees amounted to CZK 18,056,000 (a decrease of CZK 3,000), and other student services generated CZK 3,674,000, which is CZK 945,000 less than in 2023.

Revenues from co-research contracts

The University of South Bohemia participates with other entities in grant projects; in 2024, revenues amounted to CZK 67,437,000. They are recorded in accounts 6493 and 9116 according to the source designation (complex items).

Table 3.1.2.2 specifies the amounts in the area of R&D by providers and OP projects.

Table No. 3.1.2.2

In thousands of CZK			
R&D – provider	Amount transferred from main researchers		
	INV funds	NIV funds	Total
Czech Science Foundation	0	19,572	19,572
Technology Agency of the Czech Republic	0	25,969	25,969
HEI	0	4,479	4,479
Ministry of Agriculture	0	6,835	6,835
Other	0	51	51
Total	0	56,906	56,906
			In thousands of CZK
	Amount transferred from main researchers		

EU SF – OP + foreign	INV funds	NIV funds	Total
OP EIC	0	2,525	2,525
Horizon 2020	0	1,941	1,941
Profish	0	2,072	2,072
Life	0	448	448
EEA and Norway Funds	0	2,944	2,944
Total	0	9,930	9,930

Other income

Other income includes income from depreciation of assets acquired from subsidies in the amount of CZK 134,161,000 as a counterpart to these depreciation charges recorded in expenses (including D&R CZK 137,540,000). A significant item of other income is the accounting of funds used for non-investment purchases, amounting to CZK 104,094,000 from **ORF, ERF, CARF** for repairs and SF.

Interest on savings accounts and term deposits in the amount of CZK 50,883,000, which mainly results from placing temporarily free funds in accounts with more favourable interest rates, also accounts for a significant share of revenues. Interest rates were favourable in 2024.

Donations received in 2024 were recorded in the total amount of CZK 249,000. Significant donations and public collections are described in more detail in Annexe 12 to the financial statements

As part of **ancillary activities**, own revenues were recorded in the amount of CZK 34,572,000, which is CZK 5,301,000 less than in 2023. Of this, sales of fish and fish products by FFPW amounted to more than CZK 11.6 million. Revenues from the sale of services for USB include rental income of CZK 8,122,000.

A description of selected revenues is provided in Table 6 of the tabular section, including their values broken down into main and supplementary activities (including D&R USB)

Table 7 describes income from fees and payments for other activities provided by USB. These include fees for activities related to the admission process, payments for extended study, and study in a foreign language. Other revenues include payments for the provision of lifelong learning programmes, University of the Third Age, and other unclassified revenues (e.g., additional enrolment, reimbursement of costs associated with completing studies, extension of the examination period, issuance of duplicate diplomas, certificates, etc.).

3.1.3 Costs of main and ancillary activities

The costs of USB activities (excluding D&R) amounted to CZK 2,032,930,000 in the past year, an increase of CZK 120,622,000 compared to the previous period, or 5.93% in percentage terms. Table No. 3.1.3.1 describes the total costs of USB in detail.

Table No. 3.1.3.1

in thousands of CZK			
Cost item groups	Main activity	Ancillary activity	Total
Consumption of materials	104,111	5,105	109,216
Energy consumption	52,615	920	53,535
Sold goods	664	85	749
Repairs and maintenance	23,328	577	23,905
Travel expenses	28,513	400	28,913
Representation	4,701	426	5,127
Other services	159,492	3,165	162,657
Payroll costs (salaries and OPC)	829,819	9,443	839,263

Statutory social costs and insurance	274,124	2,958	277,082
Meals	11,756	8	11,764
Scholarships	134,326	48	134,374
Taxes and fees	850	2	852
Other expenses	230	140	230,259
Of which: Foreign exchange losses	779	21	800
Donations	236	13	249
Fund generation	176	0	176,132
Depreciation, sold assets	158,671	255	158,926
Of which: Depreciation of assets from subsidies	134,161	0	136,161
Depreciation of assets from own resources	24,292	251	24,524
Change in inventories from own activities	-	-	-1,185
Capitalisation	-1,316	- 228	- 1,544
Contributions provided	1,386	7	1,394
TOTAL	1,145,496	17,326	1,162,822

The costs of **the higher education institution's main activities, excluding D&R**, in 2024 were CZK 98,341,000 higher than in 2023, totalling CZK 2,010,688,000.

Personnel costs (salaries, non-wage labour costs, insurance, statutory social costs) in the main activity totalled CZK 1,250,228,000, an increase of CZK 6,979,400, or 5.58%. Employee wage costs excluding insurance and OPC amounted to CZK 806,246,000, while OPC amounted to CZK 23,573,000.

A total of CZK 156,725,000 was recorded in the items for the purchase of materials and energy, which is CZK 6,183,000 more than in 2023. Within the group of repairs and maintenance, CZK 23,328,000 was spent, which is an increase of CZK 4,905,000 compared to 2023. Travel expenses decreased by CZK 5,054,000 to a total of CZK 23,328,000. The other expenses category is affected by the accounting of funds created in the amount of

CZK 176,132,000; a more detailed analysis of the creation of funds is provided in Table 11 in the tabular section of the AFMR (for the entire USB).

Costs in **ancillary activities** reached CZK 17,326,000 in 2024, which is CZK 11,635,000 more than in 2023. Personnel costs in ancillary activities totalled CZK 12,458,000 (including insurance) and CZK 9,443,000 without insurance. Travel expenses increased by CZK 104,000 compared to 2023, while entertainment expenses decreased by CZK 84,000.

Employees and payroll costs

Mandatory data for employees and payroll costs for USB are shown in Tables 8.a and 8.b of the table section, broken down into:

- Academic staff
- Researchers
- Others

D&R data are shown in a separate row. Funds are broken down by provider, and funds for projects financed from EU Structural Funds operational programmes (EU Operational Programs) are also shown. For the sake of completeness, data on the use of funds from ancillary activities and other sources are also included.

In 2024, a total of CZK 841,465,000 was paid out in **salaries to USB employees**, which is CZK 72,794,000 more than in 2023. Of this amount, wage compensation for temporary incapacity to work amounted to CZK 2,224,000. Other personnel costs (OPC) for 2024 amounted to CZK 26,088,000, which is CZK 8,590,000 less than in 2023. In total, USB (including D&R) spent CZK 869,778,000 on personnel costs – wages, OPC, and reimbursements.

In 2024, **the higher education institution (excluding D&R)** paid a total of CZK 839,263,000 in personnel costs (salaries and OPC), of which CZK 814,760,000 was paid in salaries (including sick pay) and CZK 24,503,000 was paid in bonuses based on concluded agreements.

The table also shows the wage costs of employees paid in connection with the implementation of projects co-financed by EU structural funds. A total of CZK 22,878,000 was spent from project funds under operational programmes, with CZK 22,022,000 going toward wages and CZK 856,000 toward OPC.

In 2024, wage costs were covered by funds amounting to CZK 35,502,000, of which CZK 918,000 was spent on OPC.

Table 8.b shows a breakdown of the number of employees and their average wages by category. The total average wage in 2024 was CZK 47,507. This is CZK 2,793 more than in 2023. The increase is 5.88%. The average number of employees was 1,475.05. Compared to the previous year, the number increased by 15.736 employees.

The average salary of employees of **the higher education institution, excluding D&R**, was CZK 47,563 in 2024. In 2023, it was CZK 44,791, which is CZK 2,772 more than in 2023. The average number of employees, excluding D&R, was 1,393.59.

The average salary of **D&R** employees in 2024 was CZK 28,993. In 2023, it was CZK 26,016, which is CZK 2,977 more than in 2023. The average number of D&R employees, adjusted for full-time equivalents, was 82.48.

Scholarships

Scholarships paid to bachelor's, master's, and doctoral students are also included in the personnel expenses section of the accounts. The breakdown by type of scholarship paid and their source of funding is detailed in Table 9 of the AFMR table section. The total amount paid out in scholarships is CZK 134,374,000, which is CZK 1,285,000 more than in 2023. The largest volume of scholarships is paid from contributions and subsidies from the MEYS, totalling CZK 106,913,000. CZK 7,357,000 was paid from the scholarship fund, CZK 20,104,000 was paid from other sources, of which a total of CZK 17,600,000 was paid to support studies abroad (from all the sources mentioned).

Records of funds in projects implemented by USB with the help of co-researchers

USB records funds that it implements in cooperation with co-researchers in analytical accounts. Non-investment funds are recorded in income statement account 54922 and investment funds in the balance sheet account 911617.

In 2024, a total of CZK 43,250,000 was sent to co-researchers of R&D projects, of which CZK 21,000 was investment funds. An overview by R&D providers is provided in Table No. 3.1.3.2.

Table No. 3.1.3.2

in thousands of CZK

R&D – provider	Amount transferred to co-researchers		
	INV funds	NIV funds	total
Czech Science Foundation	21	19,744	19,765
Ministry of Agriculture	0	12,819	12,819
Technology Agency of the Czech Republic	0	5,231	5,231
Ministry of Health	0	393	393
Ministry of the Interior	0	451	451
MEYS Inter-excellence	0	588	588
Total	21	39,226	39,247

A further CZK 21,923,000 was sent as part of EU SF projects, see Table 3.1.3.3.

Table No. 3.1.3.3

in thousands of CZK

EU SF – OP+ nd abroad	Amount transferred to co-researchers		
	INV funds	NIV funds	Total
CR-Bavaria Cooperation Program Bavaria	0	0	0
Cooperation program Austria	0	0	0
Norwegian Funds	0	253	253
Erasmus	0	3,771	3,771
Total	0	4,024	4,024

3.2 Dormitories and Refectories

The main activity of D&R USB is providing accommodation and catering services not only to students but also to USB employees. As part of its ancillary activities, D&R USB also provides accommodation services to people outside USB, if the capacity of the dormitories allows, especially during the summer months. Another area of services provided by D&R USB is catering, which, like accommodation, is provided not only to students and employees, but also to the general public, all year round. The main external customer of ready-made meals from the USB Refectory is Charita České Budějovice.

In connection with the overall activities of D&R USB, one of the essential activities is undoubtedly the security and maintenance of entrusted property and the proper handling of financial resources.

Due to the energy and subsequent overall economic crisis in the Czech Republic, which brought with it rising inflation, it was necessary to increase the prices of the services provided in order to cover costs and maintain the standard quality of the services provided. Despite the increase in input prices, D&R achieved a profit of almost CZK 20 million.

3.2.1 Analysis of D&R revenues and costs

Operating subsidies obtained through the MEYS for student meals and accommodation amounted to CZK 2,396,000, with the available funds from the subsidy reduced by CZK 456,404 due to a limited commitment intended to cover costs associated with the FTH USB refectory. Given the services provided by D&R, the largest share of revenues comes from its own services, which provide D&R with full ownership of the resources it manages, whether in its main or ancillary activities. These are primarily accommodation and catering services. Both catering and accommodation services are predominantly provided to USB students. However, employees and external customers also account for a large share of the revenue from these services. The largest year-on-year difference can be seen in the line for revenues from own services, where the decline is due to a decrease in catering services in the refectory. Other revenues from services did not differ significantly between 2023 and 2024. In 2024, the bonus fund was used, the settlement of which appears in the revenues for 2024.

D&R also provides space for rent, which in 2024 consisted of two rooms in the refectory building for external businesses and two floors in the K3 dormitory, which serve as offices for constituent parts of USB. All rentals are recorded as ancillary activities. ČEZ continues to use three designated floors in the K5 dormitory. As part of its main activities, eight apartments in the refectory building are also available for rent. These apartments are used by USB employees. The occupancy rate of the apartments was 100% throughout 2024, with only a change in tenants.

D&R USB's wage costs in 2024 increased by more than CZK 3 million compared to 2023, reaching CZK 30,515,000, which also led to an increase in the average monthly wage to CZK 28,993, an

increase of CZK 2,977. This increase was mainly due to an increase in the minimum wage. The increase in the minimum wage was followed by wage increases for other employees. Other personnel costs, which include remuneration for work under ACJ and APW contracts, remained at a similar level as in 2023, namely CZK 641,000. The average number of employees increased by two in 2024 to 82.48 compared to 2023. Wage costs, which were covered by Chapter 333 – MEYS, decreased along with the decrease in subsidies received for student meals and accommodation. This difference and the further increase in wage costs were covered from own resources within the framework of main and ancillary activities. In 2024, half-yearly bonuses were paid twice a year. Bonuses for the first half of 2024 were paid from the bonus fund, while bonuses for the second half of 2024 were paid from D&R's own resources.

Table 10. Non-investment costs and revenues – catering

Although the downward trend in the number of diners continued in 2024, the Refectory and other catering facilities, namely the AL Buffet and USB Café, ended up with lower losses in their main activities and, conversely, with almost double the profit in their ancillary activities. Summer events, during which the Refectory provided all-day meals to external customers, contributed significantly to the overall profit. Charita České Budějovice and other smaller customers remained important customers in the ancillary activities. These catering services are recorded as ancillary activities and are provided for profit. On the contrary, catering within the main activity is provided to students and employees and is carried out on a non-profit basis, which is also reflected in the calculation of meals. Costs in the main activity decreased by approximately CZK 3.5 million compared to 2023, while in the ancillary activity, they increased due to the expansion of the ancillary activity. The decline in the number of diners is also reflected in the revenues in column d. On the other hand, revenues from employees and other diners within the main activity, which includes former employees (USB pensioners), increased slightly. Revenues from the MEYS subsidy are equal to the subsidy received from the MEYS for student accommodation and meals, reduced by a limited commitment to cover the costs of renting the FTH refectory. The largest costs for the refectory remain primarily energy, food, and labour costs but also repairs of old equipment.

Table 10.b Non-investment costs and revenues – accommodation

In 2024, as in 2023, dormitory occupancy was very high, reaching almost 100% in some months in some dormitories. Capacity remained unchanged year-on-year. Unlike the catering sector, where there was a decrease in costs in the main activity, there was a significant increase in costs in the accommodation sector, mainly in the main activity.

Similar to catering services, energy, and labour costs account for the largest share of accommodation costs. Due to necessary repairs, such as the complete replacement of blinds at the K3 dormitory and extensive repairs at the K5 dormitory, costs increased. Revenues from accommodation in the main activity remained more or less unchanged. There was a more significant increase in revenues from supplementary activities due to the aforementioned services provided to external customers, especially in the summer months when the dormitories and refectory have free capacity. Due to increased costs, the accommodation sector ended up with a lower profit than in 2023. Dormitory prices remained unchanged for 2024, even after the VAT rate increased from 10% to 12%. This change also contributed to the decrease in revenues

These eight apartments were also occupied throughout the year, and the rent was not increased.

3.2.2 Financial results

The main activity generated a profit of CZK 10,062,000, which is almost CZK 3.5 million less than in 2023. On the other hand, the profit from ancillary activities increased by more than CZK 2 million. The total profit for D&R in 2024 was CZK 19,738,000.

4 DEVELOPMENT AND FINAL BALANCE OF FUNDS

The table section of the annual report provides an overview of the generation and use of funds for 2024 in Table 11, which is broken down into individual funds in sections 11.a–11.g of the annex to the AFMR.

Table 11.a – Reserve fund

No reserve fund was generated in 2024; the balance of CZK 65,000 was generated in previous years.

Table 11.b – Capital Asset Replacement Fund (CARF)

The main items that make up CARF are accounting depreciation, amounting to CZK 33,083,000 for 2024. This depreciation is made up of assets acquired from own resources. Other items on the fund creation side include an allocation from the 2024 financial result amounting to CZK 12,650,000. By generating CARF, USB creates a reserve for planned investment projects included in USB's long-term plan. During the year, USB received contributions and subsidies of an investment nature in the amount of CZK 251,002,000, which were drawn from the fund in accordance with their purpose; a detailed breakdown is provided in the table. CZK 31,000,000 was transferred from the ORF to the CARF. These are funds for co-financing the investment expenses of OP RDE projects or supplementing CARF resources for the purchase of investments.

The use of the fund is divided according to the purpose of the funds. A total of CZK 130,193,000 was invested in construction activities, CZK 66,241,000 in equipment, and CZK 10,213,000 in other purchases. The volume of investment funds is significantly influenced by the funds obtained from OP RDE projects. CZK 250 000 was transferred to the ORF.

Table 11.c – Scholarship Fund

The scholarship fund is made up of tuition fees in accordance with Act No. 111/1998, Section 58(3). In 2024, the University received a total of CZK 11,245,000 in fees for extended studies. The fund was used to pay scholarships in the amount of CZK 7,357,000, which are specified in more detail in Table 9.

Table 11.d – Bonus Fund

The fund was not increased in 2024. It was drawn in the amount of CZK 975,000, and the balance as of 31 December 2024, was CZK 18,040,000.

Table 11.e – Earmarked Resources Fund (ERF)

The Earmarked Resources Fund consists of funds transferred in the previous year for specified expenses in the following year (years) based on predetermined rules. The fund may be generated up to 5% of the subsidy provided in the relevant year and from donations in accordance with the terms of the contracts. Funds from the fund were drawn according to the purpose specified in the previous period. The balance of the fund as of 31 December 2024, is CZK 29,781,000. Table 4.1 on the following page provides an overview of the creation of the fund in 2024 by type of subsidy, with the largest share being funds for science and research.

Table 11.f – USB Social Fund in 2024 was generated by USB in the amount of 0%.

Table 11.g – Operating Resources Fund (ORF)

This fund consists of unused funds from the contribution provided by the MEYS and from the operating result. In 2024, a total of CZK 184,864,000 was transferred to the fund, of which CZK 157,376,000 came from unspent contributions, CZK 0 from CARF, and CZK 6,358,000 from the profit. During 2024, CZK 159,299,000 was drawn from the fund, of which CZK 59,997,000 was used to cover operating costs, CZK 42,208,000 was transferred to CARF, and nothing was transferred to the Bonus Fund.

Table No. 4.1 Transfer of unused subsidies to the ERF in 2024

		in thousands of CZK
Transfers to ERF R&D		Amount
MEYS		16,638
of which	Institutional support – RVO (here IP)	16,490
	Earmarked support – SRHE (here ÚP)	148
	Earmarked support – International cooperation	0
Other providers		3,792
of which	GA CR	735
	TA CR	0
	Ministry of Agriculture	210
	Ministry of Health	152
	Ministry of the Interior	79
	Others	2,616
From donations		0
Total R&D		20,430
Transfers to ERF Unknown		
Other providers		2,890
From abroad	Erasmus	407
From donations		11
Total unknown		3,308
Total		23,738

5 BALANCE AND MOVEMENT OF ASSETS AND LIABILITIES

Table 5.1. Portfolio of fixed assets

in thousands of CZK

Fixed assets – intangible	Recorded amount
Software	101,372
Valuable rights	526
Small intangible fixed assets – recorded	1,305
Other intangible fixed assets	1,129
Unfinished intangible fixed assets	
Total	104,528

in thousands of CZK

Fixed assets – tangible	Recorded amount
Land	237,604
Works of art and objects	2,780
Buildings	3,439,426
Tangible movable property and collections	1,462,899
Animals	23
Small tangible fixed assets – recorded	64,860
Other tangible fixed assets	18
Unfinished tangible fixed assets	320,841
Advances paid for tangible fixed assets	0
Total	5,528,665

In thousands of CZK

Fixed assets – financial	Recorded amount
Shares and securities, other long-term financial assets	321

Intangible fixed assets

The balance of intangible fixed assets decreased by CZK 3,643,000 to a final balance of CZK 104,528,000. The balance of **software** as of 31 December 2024 was CZK 101,372,000, which represents a decrease of CZK 2,507,000 compared to the previous year.

Valuable rights remained unchanged, with a final balance of CZK 526,000.

The balance of small intangible fixed assets recorded in the balance sheet continues to decline because, since January 1, 2003, small assets have been accounted for in off-balance sheet accounts and are therefore only removed from balance sheet account 018. As of 31 December 2024, it amounted to CZK 1,305,000.

Other intangible fixed assets decreased to CZK 1,128,000 compared to 2023, which represents a decrease of CZK 1,022,000.

Tangible fixed assets

The value of **buildings** as of 31 December 2024 was CZK 3,439,426,000, which represents an increase of CZK 45,525,000 compared to the previous year.

- FAT invested CZK 16,692,000 in technical improvements to Pavilion M.
- FSC invested CZK 8,988,000 in the purchase of a hall in Svalbard, Norway.
- FSC invested a total of CZK 4,786,000 in the technical improvement of buildings A and B.
- FED received a donation of an apartment worth CZK 2,154,000 into its personal ownership.
- FHSS invested CZK 2,015,000 in technical improvements to the building,

- REC invested in technical improvements to the AL and Rectorate/FAR buildings in the total amount of CZK 2,752,000.

The value of **independent movable items and sets**, as of 31 December 2024, was CZK 1,462,899,000, which represents an increase of CZK 29,741,000 compared to the previous year. In total, movable assets and sets were acquired for CZK 91,458,000.

The following items with a purchase price exceeding CZK 2 million have been selected:

- Hybrid high-resolution mass spectrometer CZK 13,868,000,
- Liquid chromatograph for KA4 CZK 7,010,000,
- Andor BC43 confocal microscope CZK 6,432,000,
- Patch clamp set CZK 5,220,000,
- Extruded feed production line CZK 3,575,000,
- MACSQuant Analyzer flow cytometer CZK 3,352,000,
- Photovoltaic power plant on the roof of FHSS Vltava CZK 2,873,000,
- Equipment for multi- and hyperspectral imaging CZK 2,303,000,
- Profilometer for measuring thin layer thicknesses CZK 2,200,000,
- Oryx8 crystallisation robot CZK 2,084,000.

The above-mentioned assets were financed not only from subsidies, but also from the USB's own investment funds (its constituent parts) as part of the mandatory co-financing share in the case of EU SF projects.

The value of **the basic herd of animals** decreased to CZK 237,000.

The balance of **small long-term tangible assets** recorded in the balance sheet continues to decline, as small assets have been accounted for in off-balance sheet accounts since 1 January 2003, and are only removed from balance sheet account 028. As of 31 December 2024, it amounted to CZK 64,860,000, which is a decrease of CZK 3,047,000 compared to the previous year.

The value of **land** increased by CZK 2,168,000 to CZK 237,604,000.

The value of **works of art** as of 31 December 2024 remained the same as in 2023, at CZK 2,780 000.

Unfinished fixed assets

From the 04 group of accounts, balances were recorded as of 31 December 2024, primarily in account 0421 Construction. A balance of CZK 196,000 was also reported in the account for the acquisition of intangible fixed assets.

The value of construction in progress reported in account 0421 amounted to CZK 318,892,000, i.e. an increase compared to 2023, mainly for the reasons stated below.

Account 0421 retains the costs of construction and renovation projects already underway. These mainly include:

- REC: preparation for the installation of an automated store on the USB campus CZK 334,000,
- D&R: technical evaluation of the Home Radio system CZK 174,000,
- FAT: Project documentation – distillation pavilion CZK 485,000,
- FAT: Reconstruction of storage space for special-purpose equipment CZK 51,000,
- FAT: Project documentation – Lipno wastewater treatment plant CZK 70,000
- FSC: Electrical project for building B CZK 104,000,
- FSC: Preliminary design work for Botanical Villa CZK 85,000,
- FHSS: Technical documentation for classroom renovations CZK 679,000,
- FEC: Technical documentation for a study of Building F CZK 61,000,
- FFPW: A study of modifications to the MEVPIS complex CZK 144,000,
- FFPW: Roofing of the trough room CZK 120,000,
- FFPW: Documentation for modernisation of breeding facilities in the ERPP Vodňany building CZK 61,000.

The costs incurred for the CPVTO building (CZK 1,981,000) and the Globus roundabout (CZK 101,000) were written off as a failed project.

The costs incurred for the Lecture Hall project (CZK 6,928,000) and the FAT renovation of pavilion J (CZK 520,000) remain unchanged.

Records of minor assets on the off-balance sheet

The balance of minor intangible assets on the off-balance sheet account amounted to CZK 27,540,000, i.e. CZK 3,085,000 less than in the previous year.

The balance of minor tangible assets amounted to CZK 542,556,000, which represents an increase of CZK 7,430,000. Minor tangible assets were acquired for CZK 37,122,000. The University acquired minor assets from both operating resources (contributions) and subsidies.

Small tangible assets with an acquisition cost of CZK 16,584,000 were disposed of. This was mainly existing, worn-out and obsolete equipment from modernised classrooms.

Inventory of assets and liabilities

Inventories at USB were carried out in 2024 in accordance with the Bursar's Measure No. K171/2024 on the performance of regular inventories. Orders for inventories were then issued to individual constituent parts for the appointment of individual commissions and the specification of deadlines. A physical inventory of fixed assets was carried out on September 30, 2024.

No shortages were reported.

As of 31 December 2024, no differences were found between the physical and accounting status of the assets.

The balance of long-term advances received decreased by CZK 13,563,000 as of 31 December 2024, i.e. to CZK 107,394,000.

Receivables past due

As of 31 December 2024, receivables from customers past due amounted to CZK 2,030,000, of which CZK 947,000 was past due for up to 180 days, CZK 143,000 for up to 360 days, and CZK 542,000 for more than 360 days. Receivables are collected on the basis of reminders to debtors or, if necessary, by referring them to the Legal Office for collection.

As part of other receivables, as of 31 December 2024, we recorded overdue receivables in the amount of CZK 4,684,000, a significant portion of which are claims against two debtors – former employees – in the amount of CZK 3,614,000, according to a court decision. A provision of CZK 2,833,000 was created for these receivables. Other receivables from contracts as of 31 December 2024 amount to CZK 3,280,000.

Overdue liabilities

The suppliers' account shows total overdue liabilities of CZK 56,914,000, of which CZK 3,083,000 are overdue by up to 90 days.

6 CONCLUSION

6.1 Control activity

6.1.1 Internal control activities

As part of its internal control system, USB provides financial control based on the currently valid legislative provisions, specifically Act No. 320/2001, on Financial Control in Public Administration, as amended, and Implementing Decree of the Ministry of Finance No. 416/2004. Management control at USB is ensured by managers or employees authorised by them, who ensure the direct implementation of operations. Control of planned and prepared operations at USB is defined by the USB Rector's Ordinance for the Implementation of the Internal and Control System R 66 of 30 October 2006, and the Bursar's Measure No. K33 of 4 January 2010, which governs the circulation of documents.

The internal control system of the University of South Bohemia in České Budějovice consists of managers or employees authorised by them, an internal auditor, financial control, and external control performed by external entities. Responsibility for the implementation and maintenance of the internal system pursuant to Section 25 of Act No. 320/2001, as amended, on financial control lies with senior employees within the scope of their managerial authority.

Management control is performed as preliminary, ongoing, and subsequent control, and involves the authorising officers, budget administrators, and chief accountants. As part of the preparation of financial and asset operations, management control is performed prior to their approval, during the ongoing monitoring of operations, and during the subsequent verification of the correctness of financial management and the results achieved.

Ongoing monitoring and verification of the financial control system is carried out at USB by the Internal Audit Office. The activities of the Internal Audit Office are based on an annual plan approved by the USB Rector. The audit activities of the office and its outputs for 2024 are described in more detail in the USB Annual Activity Report for 2024, and a summary of the most significant findings and recommendations is included in the annual report on the activities of the Internal Audit Office.

Financial controls

The University of South Bohemia in České Budějovice also carried out internal financial audits focused on accounting records and the control system for the use of funds for the Support Programme for the Strategic Management, the Fund for Strategic Priorities, funds provided under institutional development programmes, and centralised development programmes. A total of 9 financial audits were carried out in 2024. The conclusions of these audits, including recommendations, were forwarded to the responsible persons.

6.1.2 External control activities in the area of financial management

<i>Const. part (1)</i>	<i>Control body ²</i>	<i>Fund/programme ³</i>	<i>Project number ⁴</i>	<i>Type of control (audit) ⁵</i>
FHSS USB	KHS Cb	No	no - Physiotherapy Centre	<i>Content</i>
REC coordination, supervision of all faculties involved in the project.	MEYS	OP JAK	CZ.02.01.01/00/22_012/00 8110	On-site inspection, public administration inspection
AL	Centre for Regional Development of the Czech Republic	IROP	CZ.06.04.04/00/22_002/00 1973	Interim, physical impl. check of the project
REC coordination, inspection of all faculties	MEYS	NRP	NPO_JČU_MSMT-16608/2022	public administration audit
involved in the project including HEI rectorate activities.				
FSC	<i>MF CR</i>	<i>ERDF/EUS Objective 2014–2020</i>	<i>BY-CR/2024/AE/006</i>	<i>Transaction audit</i>
Ministry of the Interior of the Czech Republic, Police of the Czech Republic, Institute of Criminalistics, Bulovka Hospital, FSC	Ministry of the Interior of CR	<i>OPSEC</i>	<i>VK01010069</i>	<i>Project audit</i>
FAR USB	City of Týn nad Vltavou	Non-investment subsidy from the budget of the town of Týn nad Vltavou in 2024	<i>Audit of subsidy No. 2024D00160 JČU FAR</i>	<i>Public administration audit</i>
Department for International Relations REC	DZS	Erasmus	<i>000007579 2020-1-CZ01-KA107-077761</i>	Systemic audit
FFPW USB	Audit body MF	OP Fisheries AE	CZ.10.2.101/2.1/0.0/20_018 /0001225	Transaction audit
FFPW USB	Audit body MF	OP Fisheries AE	CZ.10.2.101/2.1/0.0/21_019 /0001364	Transaction audit
FFPW USB	SZIF	OP Fisheries AE	CZ.10.2.101/2.1/0.0/19_016 /0000986	eĚx-post check

Evaluation of measures from the previous year's audits

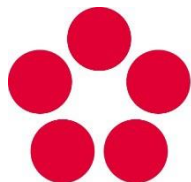
Based on the audits carried out in 2024, appropriate measures were taken on the basis of recommendations from individual audit bodies and administrative and technical corrections were made to address the identified shortcomings.

6.2 USB financing in 2024

The financing of USB is largely based on contributions from the state budget for educational and creative activities and support for research, experimental development, and innovation from public funds, both in the form of institutional support for the long-term conceptual development of a research organisation (LCDRO), and in the form of targeted support for R&D projects and specific higher education research provided by the Ministry of Education, Youth and Sports. USB's financial resources are further supplemented by funds obtained within the framework of projects co-financed by the EU Structural Funds (ERDF and ESF) and projects obtained from other chapters of the state budget and funds from abroad. Additional resources for USB also come from its offer of services and goods, provided as part of its main and ancillary activities (services for students, contract research, consulting, accommodation and catering, etc.). At some faculties, resources obtained from the ever-expanding range of lifelong learning courses play a significant role in financing.

The dependence of USB on public funding is therefore still very high. A significant change in this situation is currently neither realistic nor desirable, given the issue of public support, which USB must take into account in its financial management. Nevertheless, there is still some scope for increased involvement of resources from economic activities through the complementary use of current capacities in terms of both human resources and assets, which is not yet fully exploited. Support for improving this situation can also be seen in the methodology for distributing USB's institutional budget resources among its constituent parts. The methodology maintains the criterion of external income in the performance criteria for the distribution of part of the contribution, an integral part of which is also income from contract research, licenses, and lifelong learning. It is precisely in the latter area that there are opportunities for greater involvement of some faculties with significant potential for this activity.

The Ministry of Education, Youth and Sports has also made efforts to strengthen the budget of public higher education institutions for 2024. As a result, in 2024, there was an increase in resources in the approved budget breakdown of the Ministry of Education, Youth and Sports for public higher education institutions. For USB, this represented a year-on-year increase in the contribution of approximately CZK 35 million, while the volume of institutional support from LCDRO remained roughly the same. USB also received support through indicator F – Wage Cohesion, which aimed to support the remuneration of university employees. Therefore, 2024 can be described as a year of positive financial development, which is very necessary for ensuring the high-quality operation of the University.



Jihočeská univerzita
v Českých Budějovicích
University of South Bohemia
in České Budějovice

Annual Report on Financial Management

2024 – Tables

Table 1 Balance Sheet

Balance Sheet (1)				
Annexe No. 1 to Decree No. 504/2002, as amended				
Individual items are reported in thousands of CZK (Section 4, paragraph 3)	Account/total (2)	Line (3)	Balance as of 1 January (4)	Balance as of 31 December (4)
ASSETS			col. 1	col. 2
A. Total fixed assets	lines 2+10+21+28	0001	2,971,802,156	3,126,999,584
I. Total intangible fixed assets	lines 3 to 9	0002	108,171,113	104,527,271
1. Intangible results of research and development	012	0003	0	0
2. Software	013	0004	103,878,667	101,371,943
3. Valuable rights	014	0005	526,052	526,052
4. Minor long-term intangible assets	018	0006	1,420,407	1,304,503
5. Other intangible fixed assets	019	0007	2,149,712	1,128,497
6. Intangible assets under development	041	0008	196,276	196,276
7. Advances paid for intangible fixed assets	051	0009	0	0
II. Total tangible fixed assets	lines 11 to 20	0010	5,274,139,294	5,528,665,504
1. Land	031	0011	235,346,276	237,604,231
2. Works of art, objects, and collections	032	0012	2,779,961	2,779,961
3. Buildings	021	0013	3,393,900,851	3,439,426,093
4. Tangible movable property and sets thereof	022	0014	1,433,158,060	1,462,898,578
5. Permanent crops	025	0015	0	0
6. Adult animals and their groups	026	0016	238,481	237,016
7. Small long-term tangible assets	028	0017	67,906,647	64,859,839
8. Other tangible fixed assets	029	0018	18,382	18,382
9. Tangible fixed assets under construction	042	0019	140,790,636	320,841,403
10. Advances paid for tangible fixed assets	052	0020	0	0
III. Total long-term financial assets	lines 22 to 27	0021	320,902	320,902
1. Shares – controlled or controlling entity	061	0022	0	0
2. Shares – significant influence	062	0023	0	0
3. Debt securities held to maturity	063	0024	50,902	50,902
4. Loans to organisational units	066	0025	0	0
5. Other long-term loans	067	0026	0	0
6. Other long-term financial assets	069	0027	270,000	270,000
IV. Total depreciation on long-term assets	lines 29 to 39	0028	-2,410,829,153	-2,506,514,093
Accumulated depreciation of intangible research and development results	072	0029	0	0
2. Amortisation of software	073	0030	-90,524,069	-91,362,853
3. Amortisation of valuable rights	074	0031	0	0
4. Accumulated depreciation of small intangible fixed assets	078	0032	-1,420,407	-1,304,503
5. Accumulated depreciation of other intangible fixed assets	079	0033	-2,485,713	-1,518,198
6. Accumulated depreciation on buildings	081	0034	-1,014,271,754	-1,087,250,683
7. Depreciation of separate tangible movable assets and sets of tangible movable assets	082	0035	-1,234,003,483	-1,259,997,939
8. Accumulated depreciation of permanent crops	085	0036	0	0
9. Depreciation of basic livestock and draught animals	086	0037	-198,698	-201,696
10. Depreciation of small long-term tangible assets	088	0038	-67,906,647	-64,859,839
11. Depreciation of other tangible fixed assets	089	0039	-18,382	-18,382
B. Total current assets	lines 41+51+71+79	0040	1,609,396,564	1,611,529,736
I. Total inventories	lines 42 to 50	0041	13,594,916	14,851,773
Materials in stock	112	0042	2,387,586	2,290,299
2. Material in transit	119	0043	0	0
3. Work in progress	121	0044	0	0
4. Semi-finished products of own production	122	0045	0	0
5. Products	123	0046	1,352,648	1,429,759
6. Young and other animals and their groups	124	0047	4,813,952	5,926,251
7. Goods in stock and in stores	132	0048	5,040,730	5,205,464
8. Goods in transit	139	0049	0	0
9. Advances paid for inventories	from 314	0050	0	0
II. Total receivables	lines 52 to 70	0051	425,211,615	147,324,028
1. Customers	311	0052	5,593,105	6,511,016
2. Bills of exchange for collection	312	0053	0	0
3. Receivables for discounted securities	313	0054	0	0
4. Operating advances provided	from 314	0055	18,018,089	7,547,620
5. Other receivables	315	0056	1,362,762	1,509,708
6. Receivables from employees	335	0057	410,077	1,039,867
7. Receivables from social security and public health insurance institutions	336	0058	0	0
8. Income tax	341	0059	0	0
9. Other direct taxes	342	0060	0	0
10. Value-added tax	343	0061	0	0
11. Other taxes and fees	345	0062	0	0
12. Claims for subsidies and other settlements with the state budget	346	0063	-3,551,587	-1,428,420
13. Claims for subsidies and other settlements with the budget of local government bodies	348	0064	0	0
14. Receivables from partners associated in the company	358	0065	0	0
15. Receivables from fixed-term transactions and options	373	0066	0	0
16. Receivables from bonds issued	375	0067	0	0
17. Other receivables	378	0068	272,202,082	12,288,341
18. Estimated receivables	388	0069	137,436,786	126,166,758
19. Adjustment to receivables	391	0070	-6,259,699	-6,310,863
III. Total current financial assets	lines 72 to 78	0071	1,159,934,383	1,425,980,009
Cash on hand	211	0072	1,049,146	807,045
2. Vouchers	213	0073	6,000	0
3. Cash in accounts	221	0074	1,158,879,237	1,425,172,964
4. Trading securities	251	0075	0	0
5. Debt securities held for trading	253	0076	0	0
6. Other securities	256	0077	0	0
7. Cash in transit	261	0078	0	0
IV. Other assets total	lines 80 to 81	0079	10,655,649	23,373,926
1. Prepaid expenses	381	0080	9,759,195	11,652,737
2. Deferred income	385	0081	896,454	11,721,189
Total assets	line 1+40	0082	4,581,198,720	4,738,529,320

LIABILITIES			col. 3	col. 4
A. Total own resources	row 84+88	0083	4,190,216,511	4,327,275,096
I. Total assets	lines 85 to 87	0084	4,177,914,737	4,313,345,072
1. Equity	901	0085	2,997,203,062	3,152,400,490
2. Funds	911	0086	1,180,711,675	1,160,944,582
3. Valuation differences from revaluation of financial assets and liabilities	921	0087	0	0
II. Total profit or loss	lines 89 to 91	0088	12,301,774	13,930,025
1. Profit/loss account ⁽⁵⁾	963	0089	0	13,929,907
2. Profit/loss in the approval process ⁽⁶⁾	931	0090	12,301,774	117
3. Retained earnings, accumulated losses from previous years	932	0091	0	0
B. Total external sources	lines 93+95+103+127	0092	390,982,209	411,254,224
I. Total reserves	line 94	0093	0	0
1. Reserves	941	0094	0	0
II. Total long-term liabilities	lines 96 to 102	0095	120,956,536	107,393,806
1. Long-term loans	951	0096	0	0
2. Bonds issued	953	0097	0	0
3. Lease liabilities	954	0098	0	0
4. Long-term advances received	955	0099	120,956,536	107,393,806
5. Long-term bills payable	958	0	0	0
6. Estimated liabilities	z389	0101	0	0
7. Other long-term liabilities	959	0102	0	0
III. Total current liabilities	lines 104 to 126	0103	219,272,029	246,172,580
1. Suppliers	321	0104	80,541,560	56,914,294
2. Bills of exchange payable	322	0105	0	0
3. Advances received	324	0106	26,173,207	50,500,176
4. Other liabilities	325	0107	14,081	16,936
5. Employees	331	0108	59,274,926	64,568,627
6. Other liabilities to employees	333	0109	1,420,778	1,219,835
7. Liabilities to social security and public health insurance institutions	336	0110	31,638,412	36,350,038
8. Income tax	341	0111	0	0
9. Other direct taxes	342	0112	6,543,519	7,794,785
10. Value-added tax	343	0113	-1,889,333	983,572
11. Other taxes and fees	345	0114	185,735	358,160
12. Liabilities arising from relations with the state budget	346	0115	0	0
13. Liabilities arising from relations with the budget of local government bodies	348	0116	0	0
14. Liabilities from subscribed unpaid securities and shares	367	0117	0	0
15. Liabilities to partners associated in the company	368	0118	0	0
16. Liabilities from fixed-term operations and options	373	0119	0	0
17. Other liabilities	379	0120	9,656,424	19,390,876
18. Short-term loans	231	0121	0	0
19. Discount loans	232	0122	0	0
20. Short-term bonds issued	241	0123	0	0
21. Own bonds	255	0124	0	0
22. Estimated liabilities	z389	0125	5,712,722	8,075,281
23. Other short-term financial assistance	249	0126	0	0
IV. Other liabilities total	lines 128 to 129	0127	50,753,644	57,687,837
1. Accrued expenses	383	0128	4,760,182	13,840,511
2. Deferred income	384	0129	45,993,462	43,847,327
Total liabilities	line 83+92	0130	4,581,198,720	4,738,529,320

Notes

The 'Balance Sheet' is prepared in accordance with Section 5 and Sections 7 to 25 of Decree No. 504/2002, as amended.

(2) The Decree only specifies the designation and structure of the texts; the numbers of the relevant accounts are added for better orientation in the statement.

(3) The numbering of rows and columns is binding.

(4) Data shall be entered in whole thousands without decimal places. Summary cells are locked.

(5) The liability item 'A.II.1. Profit and loss account' is reported only as of the last day of the accounting period.

(6) The liability 'A.II.2. Profit or loss in the approval process' is reported only as of the first day of the accounting period.

Table 2 Profit and Loss Statement

Profit and Loss Statement (1)				
Annexe No. 2 to Decree No. 504/2002, as amended				
Individual items are reported in thousands of CZK (Section 4, paragraph 3)	Account/total (2)	line (3)	Main activity (4)	Economic/ Ancillary activity (4)
			col. 1	col. 2
A. Costs				
I. Purchases consumed and services purchased	lines 2 to 7	0001	398,366	21,102
1. Consumption of materials, energy, and other non-stock supplies	501,502,503	0002	176,978	13,978
2. Goods sold	504	0003	665	2,554
3. Repairs and maintenance	511	0004	24,543	577
4. Travel expenses	512	0005	28,540	400
5. Representation expenses	513	0006	4,731	426
6. Other services	518	0007	162,908	3,165
II. Changes in inventories of own production and capitalisation	lines 9 to 11	0008	-1,336	-1,393
7. Change in inventory of own production	56	0009	-20	-1,165
8. Capitalisation of materials, goods, and internal services	571,572	0010	-1,316	-228
9. Capitalisation of fixed assets	573,574	0011	0	0
III. Personnel expenses	lines 13 to 17	0012	1,281,101	22,964
10. Wage costs	521	0013	852,437	17,341
11. Statutory social insurance	524	0014	281,724	5,521
12. Other social insurance	525	0015	0	0
13. Statutory social costs	527	0016	260	3
14. Other social costs	528	0017	146,681	99
IV. Taxes and fees	row 19	0018	1,005	2
15. Taxes and fees	53	0019	1,005	2
V. Other expenses	lines 21 to 27	0020	230,118	140
16. Contractual penalties and interest on late payments, other penalties and fines	541,542	0021	44	0
17. Write-off of uncollectible receivables	543	0022	68	7
18. Interest expense	544	0023	154	0
19. Exchange rate losses	545	0024	779	22
20. Donations	546	0025	236	63
21. Shortages and damages	548	0026	313	4
22. Other miscellaneous expenses	549	0027	228,525	44
VI. Depreciation, sold assets, creation of reserves and provisions	lines 29 to 33	0028	170,038	518
23. Depreciation of fixed assets	551	0029	169,820	514
24. Fixed assets sold	552	0030	171	0
25. Securities and shares sold	553	0031	0	0
26. Materials sold	554	0032	0	0
27. Creation and use of reserves and provisions	556,558,559	0033	47	4
VII. Total contributions provided	line 35	0034	1,386	7
28. Membership contributions and contributions settled between organisational units	581	0035	1,386	7
VIII. Total income tax	line 37	0036	0	0
29. Income tax	59	0037	0	0
Total expenses	lines 1+8+12+18+20+28+34+36	0038	2,080,681	43,430
B. Revenues				
I. Operating subsidies	line 41	0040	1,570,706	0
1. Operating subsidy	691	0041	1,570,706	0
II. Contributions received	lines 43 to 45	0042	566	50
2. Contributions received settled between organisational units	681	0043	0	0
3. Contributions received (donations)	682	0044	566	50
4. Membership fees received	684	0045	0	0
III. Total revenue from own services and goods	601,602,604	0046	118,950	64
IV. Other income total	lines 48 to 53	0047	380,200	1,136
5. Contractual penalties, interest on late payments, other penalties and fines	641,642	0048	428	0
6. Payments for written-off receivables	643	0049	35	0
7. Interest income	644	0050	51,998	0
8. Exchange rate gains	645	0051	2,127	4
9. Settlement of funds	648	0052	112,078	349
10. Other miscellaneous income	649	0053	213,535	783
V. Proceeds from the sale of assets	lines 55 to 59	0054	1,906	269
11. Revenue from the sale of long-term intangible and tangible assets	652	0055	1,905	260
12. Revenue from the sale of securities and shares	653	0056	0	0
13. Revenue from the sale of materials	654	0057	1	8
14. Income from short-term financial assets	655	0058	0	0
15. Income from long-term financial assets	657	0059	0	0
Total income	lines 40+42+46+47+54	0060	2,072,328	65,623
C. Profit/loss before tax	line 60 - 38+36	0061	-8,353	22,283
D. Profit/loss after tax	line 61 - 36	0062	-8,353	22,283
			Main + economic activities	
Total profit/loss before tax	line 61/column 1+61/column 2	0063	13,930	
Total profit/loss after tax	line 62/column 1+62/column 2	0064	13,930	

Notes

The preparation of the 'Profit and Loss Statement' is governed by Section 6 and Sections 26 to 28 of Decree No. 504/2002, as amended by Decree No. 100/2003.

(2) The decree only specifies the designation and structure of the texts; the numbers of the relevant accounts and groups are added for better orientation in the statement.

(3) The numbering of rows and columns is binding.

(4) Data shall be entered in whole thousands without decimal places. Summary cells are locked.

Control link

The item 'Total profit or loss after tax' must equal item A.II.1 'Profit or loss account' listed in the liabilities section of the balance sheet.

Table 2a Profit and Loss Statement – D&R

Profit and Loss Statement ⁽¹⁾					
Annexe No. 2 to Decree No. 504/2002, as amended					
Individual items are reported in thousands of CZK (Section 4(3))	Account/total ⁽²⁾	Line ⁽³⁾	Main activity ⁽⁴⁾	Ancillary activity ⁽⁴⁾	TOTAL
			col. 1	col. 2	col. 3
A. Costs					
I. Purchases consumed and services purchased	lines 2 to 7	0001	24,944	10,430	35,374
1. Consumption of materials, energy, and other non-stock supplies	501,502,503	0002	20,253	7,953	28,205
2. Goods sold	504	0003	2	2,469	2,470
3. Repairs and maintenance	511	0004	1,215	0	1,215
4. Travel expenses	512	0005	28	0	28
5. Representation expenses	513	0006	31	0	31
6. Other services	518	0007	3,416	9	3,425
II. Changes in inventories of own production and capitalisation	lines 9 to 11	0008	0	0	0
7. Change in inventories of own production	56	0009	0	0	0
8. Activation of materials, goods, and internal organisational services	571,572	0010	0	0	0
9. Capitalisation of fixed assets	573,574	0011	0	0	0
III. Personnel expenses	lines 13 to 17	0012	30,873	10,506	41,380
10. Payroll costs	521	0013	22,617	7,898	30,515
11. Statutory social insurance	524	0014	7,601	2,563	10,164
12. Other social insurance	525	0015	0	0	0
13. Statutory social costs	527	0016	57	3	60
14. Other social costs	528	0017	599	43	641
IV. Taxes and fees	row 19	0018	155	0	155
15. Taxes and fees	53	0019	155	0	155
V. Other expenses	lines 21 to 27	0020	2,652	176	2,828
16. Contractual penalties and interest on late payments, other penalties and fines	541,542	0021	0	0	0
17. Write-off of uncollectible receivables	543	0022	0	0	0
18. Interest expense	544	0023	0	0	0
19. Exchange rate losses	545	0024	0	1	1
20. Donations	546	0025	0	50	50
21. Shortages and damage	548	0026	19	4	23
22. Other miscellaneous expenses	549	0027	2,633	121	2,754
VI. Depreciation, sold assets, creation of reserves and provisions	lines 29 to 33	0028	11,367	263	11,630
23. Depreciation of fixed assets	551	0029	11,367	263	11,630
24. Fixed assets sold	552	0030	0	0	0
25. Securities and shares sold	553	0031	0	0	0
26. Materials sold	554	0032	0	0	0
27. Creation and use of reserves and provisions	556,558,559	0033	0	0	0
VII. Total contributions provided	row 35	0034	0	0	0
28. Membership fees and contributions settled between organisational units	581	0035	0	0	0
VIII. Total income tax	line 37	0036	0	0	0
29. Income tax	59	0037	0	0	0
Total costs	lines 1+8+12+18+20+28+34+36	0038	69,991	21,375	91,366
B. Revenues					
I. Operating subsidies	line 41	0040	1,940	0	1,940
1. Operating subsidy	691	0041	1,940	0	1,940
II. Contributions received	lines 43 to 45	0042	0	0	0
2. Contributions received settled between organisational units	681	0043	0	0	0
3. Contributions received (donations)	682	0044	0	0	0
4. Membership fees received	684	0045	0	0	0
III. Total revenue from own performance and goods	601,602,604	0046	72,141	30,248	102,389
IV. Other income total	lines 48 to 53	0047	5,972	803	6,775
5. Contractual penalties, interest on late payments, other penalties and fines	641,642	0048	125	0	125
6. Payments for written-off receivables	643	0049	0	0	0
7. Interest income	644	0050	1,269	0	1,269
8. Exchange rate gains	645	0051	0	0	0
9. Settlement of funds	648	0052	711	264	975
10. Other income	649	0053	3,867	539	4,407
V. Proceeds from the sale of assets	lines 55 to 59	0054	0	0	0
11. Revenue from the sale of long-term intangible and tangible assets	652	0055	0	0	0
12. Revenue from the sale of securities and shares	653	0056	0	0	0
13. Revenue from the sale of materials	654	0057	0	0	0
14. Income from short-term financial assets	655	0058	0	0	0
15. Income from long-term financial assets	657	0059	0	0	0
Total revenue	lines 40+42+46+47+54	0060	80,053	31,051	111,104
C. Profit/loss before tax	line 60 - 38+36	0061	10,062	9,676	19,738
D. Profit/loss after tax	line 61 - 36	0062	10,062	9,676	19,738
			Main + economic activity		
Total profit/loss before tax	line 61/column 1+61/column 2	0063	19,738		
Total profit/loss after tax	line 62/column 1+62/column 2	0064	19,738		

Notes

The preparation of the 'Profit and Loss Statement' is governed by Section 6 and Sections 26 to 28 of Decree No. 504/2002, as amended by Decree No. 504/2002, as amended by Decree No. 504/2002, as amended by Decree No. 504/2002, as

(2) The Decree only specifies the designation and structure of the texts; the numbers of the relevant accounts and groups are added for better orientation in the statement.

(3) The numbering of rows and columns is binding.

Data shall be entered in whole thousands without decimal places.

Control link

The item 'Total profit or loss after tax' must equal item A.II.1 'Profit or loss account' listed in the liabilities section of the balance sheet (if there is a discrepancy, the cell is filled in red).

Table 2a Profit and Loss Statement excluding D&R

Profit and loss statement (1)					
Annexe No. 2 to Decree No. 504/2002, as amended					
Individual items are reported in thousands of CZK (Section 4(3))	Account/total (2)	Line (3)	Main activity (4)	Ancillary activity (4)	TOTAL
			col. 1	col. 2	col. 3
A. Costs					
I. Purchases consumed and services purchased	lines 2 to 7	0001	373,422	10,672	384,094
1. Consumption of materials, energy, and other non-stock supplies	501,502,503	0002	156,725	6,026	162,751
2. Goods sold	504	0003	664	86	749
3. Repairs and maintenance	511	0004	23,328	577	23,905
4. Travel expenses	512	0005	28,513	400	28,913
5. Representation expenses	513	0006	4,701	426	5,127
6. Other services	518	0007	159,492	3,156	162,649
II. Changes in inventories of own production and capitalisation	lines 9 to 11	0008	-1,335	-1,393	-2,728
7. Change in inventories of own production	56	0009	-	-1,165	-1,185
8. Activation of materials, goods, and internal organisational services	571,572	0010	-1,315	-228	-1,543
9. Capitalisation of fixed assets	573,574	0011	0	0	0
III. Personnel expenses	lines 13 to 17	0012	1,250,228	12,458	1,262,686
10. Payroll expenses	521	0013	829,819	9,443	839,263
11. Statutory social insurance	524	0014	274,124	2,958	277,082
12. Other social insurance	525	0015	0	0	0
13. Statutory social costs	527	0016	203	0	203
14. Other social costs	528	0017	146,082	57	146,139
IV. Taxes and fees	line 19	0018	850	2	853
15. Taxes and fees	53	0019	850	2	853
V. Other expenses	lines 21 to 27	0020	227,345	85	227,430
16. Contractual penalties and interest on late payments, other penalties and fines	541,542	0021	44	0	44
17. Write-off of uncollectible receivables	543	0022	68	7	75
18. Interest expense	544	0023	154	0	154
19. Exchange rate losses	545	0024	779	21	799
20. Donations	546	0025	236	13	249
21. Shortages and damage	548	0026	293	0	293
22. Other miscellaneous expenses	549	0027	225,771	44	225,815
VI. Depreciation, sold assets, creation of reserves and provisions	lines 29 to 33	0028	158,671	255	158,926
23. Depreciation of fixed assets	551	0029	158,453	251	158,704
24. Fixed assets sold	552	0030	171	0	171
25. Securities and shares sold	553	0031	0	0	0
26. Materials sold	554	0032	0	0	0
27. Creation and use of reserves and provisions	556,558,559	0033	47	4	51
VII. Total contributions provided	row 35	0034	1,386	7	1,394
28. Membership fees and contributions settled between organisational units	581	0035	1,386	7	1,394
VIII. Total income tax	line 37	0036	0	0	0
29. Income tax	59	0037	0	0	0
Total costs	lines 1+8+12+18+20+28+34+36	0038	2,010,568	22,086	2,032,654
B. Revenue					
I. Operating subsidies	line 41	0040	1,568,767	0	1,568,767
1. Operating subsidy	691	0041	1,568,767	0	1,568,767
II. Contributions received	lines 43 to 45	0042	566	50	616
2. Contributions received and settled between organisational units	681	0043	0	0	0
3. Contributions received (donations)	682	0044	566	50	616
4. Membership fees received	684	0045	0	0	0
III. Total revenue from own performance and goods	601,602,604	0046	46,809	33,920	80,728
IV. Other income total	lines 48 to 53	0047	374,228	332	374,560
5. Contractual penalties, interest on late payments, other penalties and fines	641,642	0048	303	0	303
6. Payments for written-off receivables	643	0049	35	0	35
7. Interest income	644	0050	50,729	0	50,729
8. Exchange rate gains	645	0051	2,127	4	2,130
9. Settlement of funds	648	0052	111,367	85	111,451
10. Other income	649	0053	209,668	244	209,912
V. Proceeds from the sale of assets	lines 55 to 59	0054	1,906	269	2,175
11. Revenue from the sale of long-term intangible and tangible assets	652	0	1,905	260	2,166
12. Revenue from the sale of securities and shares	653	0056	0	0	0
13. Revenue from the sale of materials	654	0057	1	8	9
14. Income from short-term financial assets	655	0058	0	0	0
15. Income from long-term financial assets	657	0059	0	0	0
Total revenues	lines 40+42+46+47+54	0060	1,992,275	34,571	2,026,846
C. Profit/loss before tax	line 60 - 38+36	0061	-18,293	12,485	-5,808
D. Profit/loss after tax	line 61 - 36	0062	-18,293	12,485	-5,808
			Main + economic activity		
Total profit/loss before tax	line 61/column 1+61/column 2	0063	-5,808		
Total profit/loss after tax	line 62/column 1+62/column 2	0064	-5,808		

Notes

The 'Profit and Loss Statement' is prepared in accordance with Section 6 and Sections 26 to 28 of Decree No. 504/2002.

(2) The decree only specifies the designation and structure of the texts; the numbers of the relevant accounts and groups are added for better orientation in the statement.

(3) The numbering of rows and columns is binding.

Data shall be entered in whole thousands without decimal places.

Control link

The item 'Total profit after tax' must equal item A.II.1 'Profit and loss account' listed in the liabilities section of the balance sheet (if there is a discrepancy, the cell is filled in red).

Table 3 Financial Result (FR) - Profit and Loss

(thousands of CZK)

Constituent parts of PHEI ⁽¹⁾	FR main activity ⁽²⁾	FR ancillary activities ⁽²⁾	FR total ⁽²⁾
Rectorate and associated constituent parts	-11,949	223	-11,726
Dormitories and Refectories	10,062	9,676	19,738
Faculty of Education	771	-70	701
Faculty of Theology	-19	6	-13
Faculty of Agriculture and Technology	-2,568	1,092	-1,476
Faculty of Science	964	552	1,516
Faculty of Health and Social Sciences	139	257	396
Faculty of Fisheries and Protection of Waters	-1,879	6,478	4,598
Faculty of Arts	2	0	25
Faculty of Economics	-139	177	38
Preschool Facility	132	0	132
Total ⁽³⁾	-4,461	18,391	13,930

Notes

The breakdown is provided in accordance with Section 22(1)(a) of Act No. 111/1998. Add lines as necessary.

Table 4 Cash Flow Statement

Structure of total CASH FLOW	Line	Previous period	Current period	Difference	Impact on CF
Financial result for the current year	001	12,302	13,930	1,628	1,628
Depreciation of fixed assets	002	172,886	170,556	-2,330	-2,330
Regulatory reserves	003	0	0	0	0
Transitional liability accounts	004	56,466	65,763	9,297	9,297
Accrued expenses	005	4,760	13,841	9,081	9,081
Deferred income	006	45,993	43,847	-2,146	-2,146
Foreign exchange losses	007	0	0	0	0
Estimated accounts payable	008	5,713	8,075	2,362	2,362
Transitional asset accounts	009	148,093	149,541	1,448	1,448
Accrued expenses	010	9,759	11,653	1,894	1,894
Deferred income	011	896	11,721	10,825	10,825
Foreign exchange gains	012	0	0	0	0
Estimated receivables	013	137,437	126,167	-11,270	-11,270
Total receivables	014	286,781	21,157	-265,624	-265,624
From business relations	015	24,974	15,568	-9,406	-9,406
To members of the association	016	0	0	0	0
Social security and health insurance institutions	017	0	0	0	0
Income tax	018	0	0	0	0
Other direct taxes	019	0	0	0	0
Value added tax	020	0	0	0	0
Other taxes and fees	021	0	0	0	0
From the state budget	022	-3,552	-1,428	2,124	2,124
From the relationship to the budget of local government bodies	023	0	0	0	0
For employees	024	410	1,040	630	630
Other receivables	025	272,202	12,288	-259,914	-259,914
Provision for receivables	026	-6,260	-6,311	-51	-51
Stamps and vouchers	027	6	0	-6	-6
Equity securities	028	0	0	0	0
Debt securities and own bonds	029	0	0	0	0
Other securities and acquisition of short-term financial assets	030	0	0	0	0
Total inventories	031	11,126	14,851	3,725	3,725
Material in stock and in transit	032	2,388	2,290	-98	-98
Work in progress and semi-finished products of own production	033	0	0	0	0
Products	034	1,353	1,430	77	77
Animals	035	4,814	5,926	1,112	1,112
Goods in stock and in transit	036	5,041	5,205	164	164
Advances paid for inventories	037	0	0	0	0
Short-term liabilities	038	213,560	238,098	24,538	24,538
Suppliers	039	80,542	56,914	-23,628	-23,628
Bills of exchange payable	040	0	0	0	0
Advance payments received	041	26,173	50,500	24,327	24,327
Other liabilities	042	14	17	3	3
Employees	043	59,275	64,569	5,294	5,294
Other liabilities to employees	044	1,421	1,220	-201	-
To social security and health insurance institutions	045	31,638	36,350	4,712	4,712
Income tax	046	0	0	0	0
Other direct taxes	047	6,544	7,795	1,251	1,251
Value added tax	048	-1,889	984	2,873	2,873
Other taxes and fees	049	186	358	172	172
From the state budget	050	0	0	0	0
From the relationship to the budget of the local government unit	051	0	0	0	0
To the participants of the association	052	0	0	0	0
Other liabilities	053	9,656	19,391	9,735	9,735
Short-term bank loans	054	0	0	0	0
Financial assistance received	055	0	0	0	0
Operating cash flow	056	888,912	659,966	-228,946	-228,946
Intangible fixed assets	057	108,171	104,527	-3,644	-3,644
Intangible results of research and development	058	0	0	0	0
Software	059	103,879	101,372	-2,507	-2,507

Subjects of assessable rights	060	526	526	0	0
Small intangible fixed assets	061	1,420	1,305	-115	-115
Other intangible fixed assets	062	2,150	1,128	-1,022	-1,022
Unfinished intangible investments	063	196	196	0	0
Advances provided for intangible fixed assets	064	0	0	0	0
Total depreciation	065	-94,430	-94,186	244	244
Intangible results of research activities	066	0	0	0	0
About the software	067	-90,524	-91,363	-839	-839
To items of assessable rights	068	0	0	0	0
To small intangible fixed assets	069	-1,420	-1,305	115	115
Other intangible fixed assets	070	-2,486	-1,518	968	968
Tangible fixed assets	071	5,274,139	10,819,727	5,545,588	5,545,588
Land	072	235,346	5,528,666	5,293,320	5,293,320
Works of art and collections	073	2,780	2,780	0	0
Construction	074	3,393,901	3,439,426	45,525	45,525
Separate movable items and sets of movable items	075	1,433,158	1,462,899	29,741	29,741
Permanent crop cultivation units	076	0	0	0	0
Basic herd and draught animals	077	238	237	-	-1
Small tangible fixed assets	078	67,907	64,860	-3,047	-3,047
Other tangible fixed assets	079	18	18	0	0
Unfinished tangible investments	080	140,791	320,841	180,050	180,050
Advances provided for tangible fixed assets	081	0	0	0	0
Total depreciation	082	-2,316,399	-2,412,329	-95,930	-95,930
For buildings	083	-1,014,272	-1,087,251	-72,979	-72,979
Movable property and sets of movable property	084	-1,234,003	-1,259,998	-25,995	-25,995
Permanent crops	085	0	0	0	0
For basic livestock and draught animals	086	-199	-202	-	-
Small tangible fixed assets	087	-67,907	-64,860	3,047	3,047
Other tangible fixed assets	088	-18	-18	0	0
Adjustment by excluding depreciation	089	0	0	0	0
Long-term financial assets	090	321	321	0	0
Securities and deposits – significant influence	091	0	0	0	0
Shares, securities, and deposits – significant influence	092	0	0	0	0
Other long-term securities and deposits	093	51	51	0	0
Loans to companies within the group	094	0	0	0	0
Other long-term financial assets	095	270	270	0	0
Cash flow from investments	096	2,971,802	8,418,060	5,446,258	5,446,258
Total long-term liabilities	097	120,957	107,394	-13,563	-13,563
Bonds issued	098	0	0	0	0
Lease liabilities	099	0	0	0	0
Long-term advances received	100	120,957	107,394	-13,563	-13,563
Long-term bills payable	101	0	0	0	0
Other long-term liabilities	102	0	0	0	0
Long-term bank loans	103	0	0	0	0
Equity	104	2,997,203	3,152,400	155,197	155,197
Funds	105	1,180,712	1,160,945	-19,767	-19,767
Valuation differences from revaluation of assets and liabilities	106	0		0	0
Retained earnings, accumulated losses from previous years	107	0		0	0
Financial result in the approval process	108	12,302	13,930	1,628	1,628
Adjustment by reducing the available profit for the current year	109	-12,302	-13,930	-1,628	-1,628
Cash flow from financial activities	110	4,298,872	4,420,739	121,867	121,867
Total cash flow	111	8,159,586	13,498,765	5,339,179	5,339,179
Cash balance (including cash on hand and cash in transit)	112	1,159,928	1,425,980	266,052	266,052

Table 5 Public sources of PHEI funding: funds provided and funds used (1)

thousands of CZK

Name of data	No.	I. Current funds		II. Capital funds		III. Total	
		provided (2)	used	provided	used	provided	used
		1	2	3	4	5	6
Funds from public sources (subsidies and contributions), both domestic and foreign (line 2+line 27)	1	1,601,861	1,561,627	166,197	228,390	1,768,058	1,790,017
of which: 1. funds flowing through (from) the public budgets of CR (linw 3+ line 13+ line 20)	2	1,539,139	1,512,266	166,127	228,320	1,705,266	1,740,586
of which: obtained through the MEYS (lines 4+7)	3	1,295,569	1,295,838	159,305	225,788	1,454,874	1,521,626
of which: subsidies for structural fund programmes (3) (row 5+row 6)	4	33,781	35,543	38,116	66,430	71,897	101,973
of which: subsidies related to educational activities	5	32,033	34,042	22,916	41,274	54,949	75,316
of which: subsidies for R&D	6	1,748	1,501	15,200	25,156	16,948	26,657
Other subsidies (line 8 + line 12)	7	1,261,788	1,260,295	121,189	159,358	1,382,977	1,419,653
of which: subsidies related to educational activities (row 9+row 10+row 11)	8	871,520	870,053	116,189	154,358	987,709	1,024,411
contribution	9	863,986	863,986	28,642	28,642	892,628	892,628
Subsidies related to asset reproduction programmes	10	1,189	0	87,547	125,716	88,736	125,716
Other subsidies	11	6,345	6,067	0	0	6,345	6,067
subsidies for R&D&I	12	390,268	390,242	5,000	5,000	395,268	395,242
obtained through other chapters of the state budget (line 14+line 17)	13	229,283	202,240	6,699	2,409	235,982	204,649
of which: subsidies for EU operational programmes (lines 15+16)	14	23,709	6,759	6,672	2,382	30,381	9,141
of which: subsidies related to educational activities	15	23,709	6,759	6,672	2,382	30,381	9,141
of which: subsidies for R&D	16	0	0	0	0	0	0
other subsidies (line 18 + line 19)	17	205,574	195,481	27	27	205,601	195,508
of which: subsidies related to educational activities	18	5,396	5,396	0	0	5,396	5,396
of which: subsidies for R&D	19	200,178	190,085	27	27	200,205	190,112
obtained through territorial budgets (row 21+row 24)	20	14,287	14	123	123	14,410	14,311
of which: subsidies for EU operational programmes (lines 22+23)	21	11,905	11,806	123	123	12,028	11,929
of which: subsidies related to educational activities	22	2,794	2,794	0	0	2,794	2,794
of which: subsidies for R&D&I	23	9,111	9,012	123	123	9,234	9,135
other subsidies (line 25+line 26)	24	2,382	2,382	0	0	2,382	2,382
of which: subsidies related to educational activities	25	2,382	2,382	0	0	2,382	2,382
of which: subsidies for R&D	26	0	0	0	0	0	0
of which: 2. public funds from abroad (obtained directly by HEI) (line 28+line 29)	27	62,722	49,361	70	70	62,792	49,431
Subsidies related to educational activities	28	49,127	35,766	0	0	49,127	35,766
subsidies for R&D	29	13,595	13,595	70	70	13,665	13,665
SUMMARY 1 (4) (line 31+ line 36)	30	1,601,861	1,561,627	166,197	228,390	1,768,058	1,790,017
of which: subsidies related to educational activities (lines 32+33+34+35)	31	986,961	957,192	145,777	198,014	1,132,738	1,155,206
of which: obtained through the MEYS (line 5+line 8)	32	903,553	904,095	139,105	195,632	1,042,658	1,099,727
of which: obtained through other chapters of the state budget (line 15+line 18)	33	29,105	12,155	6,672	2,382	35,777	14,537
of which: obtained through territorial budgets (row 22 + row 25)	34	5,176	5,176	0	0	5,176	5,176
of which: public funds from abroad (obtained directly by higher education institutions) (line 28)	35	49	35	0	0	49,127	35,766
subsidies for R&D (lines 37+38+39+40)	36	614,900	604,435	20,420	30,376	635,320	634,811
of which: obtained through the MEYS (line 6+line 12)	37	392,016	391,743	20,200	30,156	412,216	421,899
of which: obtained through other chapters of the state budget (line 16 + line 19)	38	200,178	190,085	27	27	200	190,112
of which: obtained through territorial budgets (line 23 + line 26)	39	9,111	9,012	123	123	9,234	9,135
of which: Public funds from abroad (obtained directly by higher education institutions) (line 29)	40	13,595	13,595	70	70	13,665	13,665
TOTAL 2 (line 42+line 46)	41	1,601,861	1,561,627	166,197	228,390	1,768,058	1,790,017
of which: subsidies related to educational activities (lines 43+44+45)	42	986,961	957,192	145,777	198,014	1,132,738	1,155,206
of which: subsidies for structural fund programmes (line 5 + line 15 + line 22)	43	58,536	43,595	29,588	43,656	88,124	87,251
of which: other subsidies (line 8 + line 18 + line 25)	44	879,298	877,831	116,189	154,358	995,487	1,032,189
of which: public funds from abroad (obtained directly by higher education institutions) (line 28)	45	49,127	35,766	0	0	49,127	35,766
of which: subsidies for R&D (lines 47+48+49)	46	614,900	604,435	20,420	30,376	635,320	634,811
of which: subsidies for structural fund programmes (row 6+row 16+row 23)	47	10,859	10,513	15,323	25,279	26,182	35,792
of which: other subsidies (line 12 + line 19 + line 26)	48	590,446	580,327	5,027	5,027	595,473	585,354
of which: public funds from abroad (obtained directly by higher education institutions) (line 29)	49	13,595	13,595	70	70	13,665	13,665

Notes

This table includes all public resources of the higher education institution, i.e. including funds related to the management of Dormitories and Refectories (D&R) and Higher Education Agricultural and Forestry Estates (HEAFE).

(2) These are funds provided to the higher education institution by decision (columns 1, 3, 5) and used in accordance with the decision (columns 2, 4, 6).

Provided: these are funds that the higher education institution received in the given calendar year on the basis of a decision. Used: these are funds that the HEI used in the given calendar year in accordance with the decision.

(3) These are public funds for financing structural fund projects, including all public funds (both the European and Czech co-financing portions).

(4) Parts of the Summary 1 and Summary 2 tables are used to sort the data listed in the previous lines of Table 5.

Table 5.a Funding for educational and scientific, research, development and innovation, artistic and other creative activities

(excluding funds provided for program financing, operational programmes, and R&D)

(in thousands of CZK)

Line	No. in Tab . 5	Type of support (subsidy items and indicators) (1)	Public funds – current		Public funds – sources capital		Public funds – total		Transfers to funds (4)			Refund of unused funds j=e-f	Other Non-public funds used (5) k	Total funds used l= f+k
			provided (2)	used (3)	provided	used	provided	used	CARF	ORF	ERF			
			a	b	c	d	e=a+c	f=b+d	g	h	i			
1		MEYS	870,331	870,053	28,642	28,642	898,973	898,695	13,560	158,341	0	278		
2	9	Contribution	863,986	863,986	28,642	28,642	892,628	892,628	13,560	158,341	0	0	0	898,695
3		A+K Degree programmes and related creative activities	688,083	688,083	20,463	20,463	708,546	708,546	8,890	139,230		0	0	892,628
4		P Social priorities	20,107	20,107			20,107	20,107		789		0		708,546
5		C Scholarships for doctoral students of doctoral degree programmes	53,978	53,978			53,978	53,978		6,026		0		20,107
6		S1 Social scholarships	241	241			241	241		0		0		53,978
7		U1 Accommodation scholarships	24,521	24,521			24,521	24,521		147		0		241
8		I Ministry development programmes	37,143	37,143	6,955	6,955	44,098	44,098	3,446	6,838		0		24,521
9		D International cooperation	175	175			175	175		0		0		44,098
10		F Education Policy Fund (outside FUČ)	39,738	39,738	1,224	1,224	40,962	40,962	1,224	5,311		0		175
11		FUČ Artistic Activity Fund					0	0				0		40,962
12		<i>others according to PHEI specifications</i>					0	0				0		0
13	11	Subsidies	6,345	6,067	0	0	6,345	6,067	0	0	0	278		0
14		J Subsidy for accommodation and meals	2,396	2,396			2,396	2,396				0	0	6,067
15		F Education Policy Fund	0	0			0	0				0		2,396
16		AKTION	727	522			727	522				205		0
17		SSSS	1,536	1,463			1,536	1,463				73		522
18		UNIS	650	650			650	650				0		1,463
19		Foreign scholarship holders	1,027	1,027			1,027	1,027				0		650
20		Reimbursement of travel expenses	9	9			9	9				0		1,027
21	18	Other chapters of the state budget	5,396	5,396	0	0	5,396	5,396	0	0	0	0		9
22		total line for providers	5,396	5,396	0	0	5,396	5,396	0	0	0	0	0	5,396
23		Ministry of Agriculture-SZIF, unions, associations	2,644	2,644			2,644	2,644				0	0	5,396
24		Ministry of Labour and Social Affairs	2,752	2,752			2,752	2,752				0		2,644
25	25	Regional budgets	2,382	2,382	0	0	2,382	2,382	0	0	0	0		2,752
26		total line for providers	2,382	2,382	0	0	2,382	2,382	0	0	0	0	0	2,382
27		South Bohemian Region	1,040	1,040			1,040	1,040				0	0	2,382
28		Statutory City of České Budějovice	1,201	1,201			1,201	1,201				0		1,040
29		Town of Vodňany	50	50			50	50				0		1,201
30		Town of Týn N/V	91	91			91	91				0		50
31	28	Funds from abroad (obtained directly by the PHEI)	49,127	35,766	0	0	49,127	35,766	0	0	407	0		91
32		total line for providers	49,127	35,766	0	0	49,127	35,766	0	0	407	0	0	35,766
33		Erasmus, ICM	34,762	34,762			34,762	34,762			407		0	35,766
34		Norwegian funds	514	514			514	514						34,762
35		Goethe Institute	490	490			490	490						514
36		KreativEU	13,361	0			13,361	0						490
37		Total	927,236	913,597	28,642	28,642	955,878	942,239	13,560	158,341	407	278		0

Notes

(1) The total figures in columns a-f are automatically transferred to summary table No. 5. Total figure for the contribution from the Ministry of Education, Youth and Sports = Table 5, line 9; for subsidies from the Ministry of Education, Youth and Sports = Table 5, line 11; for subsidies from other chapters of the state budget = Table 5, line 18; for regional budgets = Table 5, line 25; for funds from abroad = Table 5, row 28. The table is sorted by provider; for each provider, the HEI always states the total data (it is assumed that only the MEYS provides contributions to HEIs; in other cases, it will be a subsidy). For each provider, the lines will then show the sources from the individual programmes that HEI obtained (the most detailed data will be at the program level; it is not necessary to fill in the table at the project level). If the school implements an educational project/programme financed only from non-public sources, carries out activities as part of ancillary activities for a fee, etc., these will not be included in the lines of this table. **PLEASE NOTE: The structure of the rows has been modified compared to the previous year.**

(2) Provided: these are funds that were provided to the higher education institution in the given calendar year on the basis of a decision (columns a, c, e).

(3) Used: these are funds that the HEI used in the given calendar year for the purpose in accordance with the decision (columns b, d, f). If the school used public funds of an institutional nature (e.g., a contribution) to co-finance the programmes/activities listed in the other lines of this table or projects not listed here, such use for another purpose financed from public sources must be specified in the comments.

(4) Fund for the Capital Assets Replacement Fund (CARF), Operational Resources Fund (ORF), Earmarked Resources Fund (ERF), Section 18(6) of the HEI Act. These are funds that were not used in the given calendar year but were transferred to funds - they are part of the 'used' funds listed in this table (columns b, d, f).

(5) Column 'k' shows 'other used non-public sources total' and contains funds for additional financing of programmes/activities listed in individual lines (only from non-public sources).

Additional lines may be added if necessary.

Table 5.b Financing of research and development
(excluding funds provided for EU operational programmes)

(thousands of CZK)

Line	No. in Tab. 5	Type of support/programme name (1)	Public funds – current		Public funds – capital		Total public funds		of which foreign funds in % (4)	of which secured by co-researcher (5)	of which transfers to ERF (6)	Refund of unused funds (7)	of which based on financial settlement (8)	Other used non-public funds (9)	Used Total funds
			provided (2)	used (3)	provided	used	provided	used							
			a	b	c	d	e=a+c	f=b+d							
1	12	MEYS	390,268	390,242	5,000	5,000	395,268	395,242	0	588	17,930	26	0	0	395,242
2		Institutional support (IP)	324,910	324,884	5,000	5,000	329,910	329,884	0	0	16,490	26	0	0	329,884
3		IP for long-term conceptual development of research organisations	324,782	324,782	5,000	5,000	329,782	329,782			16,490	0			329,782
4		IP on international cooperation of CR in R&D	128	102	0	0	128	102				26			102
5		<i>Mobility of researchers</i>	128	102			128	102				26			102
6		Earmarked support	65,358	65,358	0	0	65,358	65,358		588	1,440	0	0	0	65,358
7		ES for national program projects	9,900	9,900	0	0	9,900	9,900	0	0	363	0			9,900
8		ERC CR	9,900	9,900			9,900	9,900			363	0			9,900
9		ES for international cooperation projects	3,918	3,918	0	0	3,918	3,918	0	588	80	0			3,918
10		<i>Inter-Excellence</i>	3,918	3,918			3,918	3,918		588	80	0			3,918
11		Specific higher education research	34,332	34,332			34,332	34,332			148	0			34,332
12		Large infrastructures	17,208	17,208	0	0	17,208	17,208	0	0	849	0			17,208
13		<i>CENAKVA</i>	17,208	17,208			17,208	17,208			849	0			17,208
14	19	Other chapters of the state budget	200,178	190,085	27	27	200,205	190,112		38,659	1,182	1,381	1,379	0	190,112
15		total line for providers (8)	52,299	51,555	0	0	52,299	51,555	0	13,663	441	531	529	0	51,555
		Ministry of Health	8,597	7,993			8,597	7,993		393	152	531	529		7,993
		Ministry of Agriculture	40,939	40,799			40,939	40,799		12,819	210	0			40,799
		Ministry of the Interior	2,763	2,763			2,763	2,763		451	79	0			2,763
16		Ministry of the Environment					0	0				0			0
17		GACR - total line	123,713	115,660	27	27	123,740	115,687		19,765	741	850	850	0	115,687
18		<i>PHEI specification</i>	123,713	115,660	27	27	123,740	115,687		19,765	741	850	850	0	115,687
19		TACR - total line	24,166	22,870	0	0	24,166	22,870		5,231	0	0	0	0	22,870
20		<i>PHEI specification</i>	24,166	22,870			24,166	22,870		5,231	0	0			22,870
21	26	Regional budgets	0	0	0	0	0	0		0	0	0	0	0	0
22		total line for providers	0	0	0	0	0	0		0	0	0	0	0	0
23		<i>South Bohemian Region</i>					0	0				0			0
24	29	Funds from abroad (obtained directly by PHEI)	13,595	13,595	70	70	13,665	13,665		0	0	0	0	0	13,665
25		total line for providers	13,595	13,595	70	70	13,665	13,665	260	0	0	0	0	0	13,665
		Erasmus, ICM	1,653	1,653	70	70	1,723	1,723				0			1,723
		Horizon 2020	5,039	5,039			5,039	5,039	100			0			5,039
		Horizon Europe	2,318	2,318			2,318	2,318	100			0			2,318
		Life	4,585	4,585			4,585	4,585	60			0			4,585
26		<i>PHEI specification</i>					0	0				0			0
27		Total	604,041	593,922	5,097	5,097	609,138	599,019		39,247	19,112	1,407	1,379	0	599,019

Notes

The summary data in columns a-f are automatically transferred to summary table No. 5. Summary data for the MEYS= Table 5, row 12; for subsidies from other chapters of the state budget= Table 5, line 19; for regional budgets= Table 5, line 26; for funds from abroad= Table 5, line 29. The table is sorted by provider, then by institutional and targeted support, and then by individual programmes (the most detailed data will be at the programme level; it is not necessary to fill in the table at the project level). HEI will only list those programmes in which it receives funding. For each provider, the HEI shall always provide the total amount. If the school carries out a research project/programme financed solely from non-public sources, carries out activities as part of ancillary activities for remuneration, co-solves projects, etc., these shall not be included in the lines of this table. **PLEASE NOTE: The structure of the rows has been modified compared to the previous year.**

(2) Provided: these are funds that were provided to the higher education institution in the given calendar year as support for R&D in accordance with Act No. 130/2002, It is stated in accordance with the amount of funds specified in the decision (columns a, c, e).

(3) Used: these are funds that HEI used in the given calendar year for the purpose in accordance with the decision (columns b, d, f). If the school used public funds of an institutional nature (e.g., IP for the development of VO) to co-finance the programmes/activities listed in the other rows of this table or projects not listed here, such use for another purpose financed from public sources must be specified in the comments.

(4) Of the total public funds provided and used to finance projects in a given category, the percentage of resources originating outside the public budgets of CR – from EU public budgets or other foreign public sources – shall be stated.

(5) Funds that were transferred to other co-researchers for the implementation of projects/activities shall be stated.

(6) Special-purpose fund (Section 18(6) of the HEI Act). These are funds that were not used in the given calendar year but were transferred to the ERF. They are included in the 'used' funds listed in this table.

(7) The higher education institution shall state **the total amount of unused funds transferred to the deposit account.**

(8) The higher education institution shall indicate the funds from column 'h' that were transferred to the deposit account during the financial settlement for the given year in accordance with Decree No. 367/2015, on the principles and deadlines for the financial settlement of relations with the state budget, state financial assets, and the National Fund (Decree on Financial Settlement).

(9) Column 'i' shows 'total other non-public sources used' and contains funds for additional financing of programmes/activities listed in individual lines (from non-public sources).

(10) PHEI will list according to the nature of the funds provided. Additional lines may be inserted as necessary.

Table 5.c Financing of asset replacement programmes

(thousands of CZK)

Line	Line No. in Tab. 5	EDS identification number (ISPROFIN)	Name of investment	Public funds – current (1)		Public funds – capital		Public funds – total		Refund of unused funds g=e-f	Own used (3) h	Other used Total non-public funds (4) i	Total funds used j=f+h+i
				provided (2)	used	provided (2)	used	provided	used				
				a	b	c	d	e=a+c	f=b+d				
1		133D22Y000002	USB – RE Renovation of the USB auditorium	0	0	32,254	77,050	32,254	77,050	0	7,809	0	84,859
2		133D22Y000003	USB – FED – REKO sports complex Na Sádkách	0	0	30,000	664	30,000	664	0	1,140	0	1,804
3		133D242000011	USB-FED Renovation of Dukelská 7,9, U Třílů 1725/1a	1	0	25,293	48,002	26,482	48,002	0	45,927	0	93,929
4								0	0	0			0
5								0	0	0			0
6								0	0	0			0
7								0	0	0			0
8								0	0	0	54,876	0	180,592

Notes:

(1) Enter the funds that the PHEI received/used during the year in accordance with the Decision on the provision of subsidies for the preparation and implementation of asset replacement programme events. If the amount entered includes public funds other than those from the MEYS, this fact shall be stated together with the amount in the attached comment.

(2) The funds shall be stated in the amount according to the limits issued as of 31 December.

(3) Funds from the PHEI asset replacement fund or investment contribution for the given year shall be stated. If the value includes an investment contribution, this fact must be specified in the comments.

(4) Funds not included in the previous columns shall be stated.

(5) The total value of this table is automatically transferred to summary table No. 5, line 10.

Add additional lines as needed.

Table 5.d Financing of EU fund programmes

(in thousands of CZK)

No.	Line No. in Tab. 5	Operational program/priority axis/priority/area of support /component (1)	R&D (2)	Public funds – current		Public funds – capital		Total public funds from		of which EU sources in % (5)	of which secured co-financing (6)	Unused public funds provided during the year (7)	Refund of unused funds (8)	Other use of non-public funds total (9)	Total funds used
				Provided (3)	used (4)	provided	used	provided	used						
				a	b	c	d	e=a+c	f=b+d						
1	5	MEYS		32,033	34,042	22,916	41,274	54,949	75,316		0	-20,367	934	0	75,316
2		OP RDE - Research, Development and Education		0	799	0	0	0	799	85	0	-799	934	0	799
3		PO 1 - Strengthening capacities for high-quality research						0	0			0			0
4		PO 2 - Development of HEI and human resources for R&D						0	0			0			0
5		PO 3 - Equal access to quality education			799			0	799	85		-799	934		799
6		OP JAK - Jan Amos Komenský		14,472	15,682	17,086	35,444	31,558	51,126		0	-19,568	0	0	2,894
		P1 - Research and development		14,472	15,399	17,086	32,833	31,558	48,232			-16,674			48,232
7		P2 - Education		0	283	0	2,611	0	2,894			-2,894			2,894
8		National Renewal Plan		17,561	17,561	5,830	5,830	23,391	23,391	85	0	0	0	0	23,391
9		Component 3.2 (10)						0	0			0			0
10		Component 7.4 (10)		17,561	17,561	5,830	5,830	23,391	23,391	85		0			23,391
11	6	Ministry of Education, Youth and Sports pursuant to Act No 130/2002	R&D	1,748	1,501	15,200	25,156	16,948	26,657		0	-9,709	27	0	26,657
12		OP RDE - Research, Development and Education	R&D	0	0	0	0	0	0		0	0	27	0	0
13		PO 1 - Strengthening capacities for high-quality research	R&D					0	0			0	27		0
14		PO 2 - Development of HEI and human resources for R&D	R&D					0	0			0			0
15		OP JAK - Jan Amos Komenský	R&D	1,748	1,501	15,200	25,156	16,948	26,657		0	-9,709	0	0	26,657
16		P1 - Research and development	R&D	1,748	1,501	15,200	25,156	16,948	26,657			-9,709			26,657
17		National Recovery Plan	R&D	0	0	0	0	0	0		0	0	0	0	0
18		Component 5.1	R&D					0	0			0			0
19		others according to HEI specifications	R&D					0	0			0			0
20	15	Other chapters of the state budget		23,709	6,759	6,672	2,382	30,381	9,141		0	21,240	0	0	9,141
21		total line for providers		23,709	6,759	6,672	2,382	30,381	9,141		0	21,240	0	0	9,141
		Ministry of Agriculture: OP Fisheries		8,105	5,108			8,105	5,108			2,997			5,108
		Ministry of the Environment: OP E - PV		13,806	0			13,806	0			13,806			0
		Ministry of Regional Development: IROP - AK		1,798	1,376	6,672	1,488	8,470	2,864			5,606			2,864
22		Ministry of Regional Development: IROP - Campus		0	275	0	894	0	1,169			-1,169			1,169
23	16	Other chapters of the state budget pursuant to Act No 130/2002	R&D	0	0	0	0	0	0		0	0	0	0	0
24		total line for providers	R&D	0	0	0	0	0	0		0	0	0	0	0
25		others according to HEI specifications	R&D					0	0			0			0
26	22	Regional budgets		2,794	2,794	0	0	2,794	2,794		0	0	0	0	2,794
27		total line for providers		2,794	2,794	0	0	2,794	2,794		0	0	0	0	2,794
		Interreg		1,098	1,098			1,098	1,098						1,098
		ETC Bavaria		479	479			479	479						479
28		ETC Austria		1,217	1,217			1,217	1,217			0			1,217
29	23	Regional budgets pursuant to Act No 130/2002	R&D	9,111	9,012	123	123	9,234	9,135		0	99	0	0	9,135
30		total line for providers	R&D	9,111	9,012	123	123	9,234	9,135	160	0	99	0	0	9,135
		Interreg	R&D	1,389	1,290			1,389	1,290						1,290
		ETC Bavaria	R&D	5,710	5,710	123	123	5,833	5,833	80					5,833
31		ETC Austria	R&D	2,012	2,012			2,012	2,012	80		0			2,012
32		Total		58,536	43,595	29,588	43,656	88,124	87,251	330	0	873	934	0	87,251
33		Total according to Act No 130/2002	R&D	10,859	10,513	15,323	25,279	26,182	35,792		0	-9,610	27	0	35,792

Notes

The total figures in columns a-f are automatically transferred to summary table No. 5. The total data for the MEYS without R&D is transferred to line 5 and for the MEYS R&D to line 6; for subsidies from other chapters of the state budget without R&D to line 15 and other chapters of the state budget R&D to line 16; for local budgets without R&D to line 22 and for local budgets R&D to line 23.

The table is sorted by provider, then by operational programme, priority axis (the most detailed data will be at the priority axis level; it is not necessary to fill in the table at the project level), and components. PHEIs will list the programmes in which they receive funding. For each provider, HEI will always provide the total data. **PLEASE NOTE: The structure of the lines has been modified compared to the previous year.**

(2) For the area of support financed from R&D funds pursuant to Act No 130/2002, on support for research and development, the higher education institution shall use the abbreviation: R&D.

(3) The funds provided to the higher education institution in the given year on the basis of the Decision on the provision of a subsidy for the preparation and implementation of all projects of the specified operational programme and priority axis, or the Decision on the provision of a contribution in the case of component 3.2 NPO.

(4) The funds used in the given year for the preparation and implementation of projects in accordance with the Decision shall be stated.

(5) Of the total funds provided and used to finance projects in the given category, indicate the percentage of resources originating outside the public budgets of CR – from the EU.

The funds that were transferred to other co-researchers for the implementation of projects/activities shall be stated.

(7) Can be filled in if it is not the last year of the project.

(8) Can only be filled in during the final year of the project or in the event of early termination of the project. This is a summary figure for all years of the project.

(9) Enter funds not included in the previous columns. If the amount includes public funds provided to the school in the year in question through another grant, this must be specified in the comments.

(10) Contributions provided to cover VAT will be reported in Table 5.a.

Table 6 Overview of selected revenues

(in thousands of CZK)

Line No	Selected activities		Revenues for the year (1)					
			Main activity		Ancillary activity		Total	
A	Knowledge transfer (1)		47		6,414		6,461	
A.1	of which	Revenue from licensing agreements (2)	0		260		260	
A.2		Revenue from contract research (3)	0		6143		6,143	
A.3		Paid training courses for employees of entities in the application sphere (4)	47		0		47	
A.4		Consulting and advisory services (5)	0		11		11	
A.5		Other (6)	0		0		0	
B	Revenue from own services (7)						0	
B.1	of which	Expert fees (number of expert opinions provided) (8)	1	4	0	0	1	4
C	Rental		5,245		8,122		13,367	
C.1	of which	Buildings, structures, halls	0		168		168	
C.2		Land	2606		103		2,709	
C.3		Premises (9)	2201		7,448		9,649	
C.4		Other	438		402		841	
D	Revenue from the sale of assets		1,906		269		2,175	
D.1	of which	Buildings, structures, halls	0		0		0	
D.2		Land	1904		0		1,904	
D.3		Other	2.3719		269		271	
E	Donations		566		50		616	
FAR	Inheritance		0		0		0	

Notes

The data will be entered in accordance with the accounting records of the higher education institution.

(2) **A license agreement** is defined as the granting of the right, within the agreed scope and territory, to acquire or grant a license for one of the protections. intellectual and industrial property. License agreements are concluded for patented inventions, registered utility models, industrial designs, semiconductor product topographies, new plant varieties and animal breeds, or trademarks by written agreement. The provider authorizes the acquirer to exercise intellectual and industrial property rights to the agreed extent and in the agreed territory, and the acquirer undertakes to provide certain consideration (license fees) or other property value. The acquirer is not at risk of being accused of intellectual property or copyright infringement by the provider.

(3) **Contractual research** is custom research based on cooperation (interaction) specifically fulfilling the research needs of entities in the application sphere, and the higher education institution carries it out for the entity in the application sphere according to its requirements and needs. The entity provides financial resources for this research. It typically includes larger projects, original research, and a written report. Commissioned research is usually commissioned by a specific external organisation (for its own needs). It is not decisive whether the funds spent by the application sphere entity on such contractual research come from public or private sources. A case where a higher education institution is the recipient of targeted support for applied research cannot be considered contractual research.

(4) **Paid training courses** to enhance the qualifications of employees of entities in the application sphere (e.g., corporate training courses). An entity in the application sphere is understood here to be a legal entity whose main activity is not research and development. This may be a business entity, public administration body, non-profit organisation, etc., provided that its main activity is not research. Revenues will be included from those training courses that are 'customised,' i.e., agreed upon with the organisation for its employees. This does not involve quantifying the costs of participants in educational courses who are employed by a company that meets the above definition. On the contrary, these are courses that were created in agreement with a selected company because it wanted to train its employees.

(5) **Consultation and advisory services** are based on the provision of expert advice, opinions, or activities that depend on a high degree of intellectual input from the higher education institution to the client. The higher education institution provides consulting and advisory services to entities in the application sphere for a fee and in accordance with market conditions. The main required output of the consultation is not the creation of new knowledge, but the understanding or comprehension of a certain state.

6) Add revenues from knowledge transfer not listed in the previous lines to line **A.5 'Other.'** In the comments to the table, the HEI will provide brief information about what this involves.

(7) The line '**Revenues from own services**' shall include revenues from main and ancillary activities listed in the profit and loss statement in synthetic account 602 'Revenues from the sale of services' without including revenues from rentals. At the same time, if the higher education institution accounts for rental income in synthetic accounts other than account 602 Revenue from the sale of services, it shall include this information in the comments in the text of the HEI's annual report to Table No 6.

(8) In the line '**Expert fees,**' columns 'E' and 'G' shall be filled in with expert fees pursuant to Section 30 of Act No 254/2019, Act on Experts, Expert Offices, and Expert Institutes. In columns 'D' and 'F' of this row, the HEI shall fill in the number of expert opinions provided.

(9) In the row '**Premises,**' enter the income from rents, unless they are entire buildings, structures, or halls.

Table 7 Income from fees and payments for other activities provided by a public higher education institution

(in thousands of CZK)

No. CR	Item	Revenues (1)	Of which scholarship fund – generation (1)	Number of students (2)	Average amount per student (3)
		a	b	c	d
1	Fees set pursuant to Section 58 of Act No 111/1998, as amended by Act No 220/2004	6,978	11,245	12,944	–
2	Fees for activities related to the admission procedure (Section 58(1))	6,239	0	11,772	0.53
3	Fees for extended study period (Section 58(3))	-	11,245	636	17.68
5	Fees for studying in a foreign language (Section 58(4))	738	0	536	1.38
6	Payment for other activities provided by the higher education institution (4) (5)	24,928	–	8,133	–
7	Remuneration for providing LLL programmes (Section 60) outside U3A	20,292	–	4,277	5
8	Remuneration for providing U3A	962	–	1,118	1
9	<i>others according to HEI specifications</i>	3,674	–	2,738	1
10	Total	31,906	11,245	21,077	–

Notes

- (1) The HEI shall state the total amount in thousands of CZK that it received from students/other participants in education in the given calendar year for the given type of The fee/payment for other activities provided by the public HEI.
- (2) The HEI shall state the number of students (or studies) or other participants in education who paid the fee/payment for other activities.
- (3) The HEI shall divide the item in each row of column 'a' by the number of students/participants in education in column 'c.' If there is a unit rate, it is sufficient to state it here.
- (4) These are activities related to studies other than those specified in Section 58 of Act No 111/1998.
- (5) The HEI will insert lines as necessary. These may include, for example, reimbursement of costs associated with completing studies, foreign-language confirmation of studies, duplicate study reports, additional enrolment, etc. This also applies to any income pursuant to Section 60a of Amendment 111/1998.

Control link

c. b' Total= link to the scholarship fund (Tab. 11.c)

Table 8 Employees and wage funds

Table 8.a: Employees and wage funds (detailed breakdown by source of funding – wages incl. OPC) (1)

(in thousands of CZK)

Line No	Indicator		Source of funding																			
			Chapter 333 – MEYS				R&D from other sources (excluding operational programmes)				EU operational programmes				Funds		Ancillary activities		Other sources		TOTAL	
			without R&D		R&D		R&D from national sources (2)		R&D from abroad		Under the authority of the MEYS		Other providers									
			Wages	OPC	Wages	OPC	Wages	OPC	Wages	OPC	Wages	OPC	Wages	OPC	Wages	OPC	Wages	OPC	Wages	OPC	Wages (7)	OPC
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
1	HEI	academic staff	284,026.66	5,723.05	97,623.67	0	42,484.89	105.29	1,530.88	0.00	542.49	0	8,017.76	215.06	20,523.76	21.15	1,916.15	346.38	4,213.33	80.99	460,879.59	6,491.92
2		research staff	2,156.88	88.87	24,690.56	31.06	37,002.72	310.88	1,716.16	22.00	1,583.62	0.00	2,526.22	1.51	3,426.14	0.00	649.18	0.00	535.21	0	74,286.68	454.32
3		Other	143,556.49	7,859.54	67,813.18	2,872.02	21,835.11	2,347.22	462.89	0	3,426.54	16.78	5,926.04	622.21	10,634.32	896.94	5,920.73	583.23	18,026.22	2,358.59	277,601.51	17,556.51
4	D&R		2,971.30	20.81	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	7,519.46	366.07	18,206.89	1,198.69	28,697.64	1,585.57	
5	HEAFE		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	
6	TOTAL		432,711.32	13,692.26	190,127.41	2,903.08	101,322.72	2,763.38	3,709.92	22.00	5,552.65	16.78	16,470.02	838.78	34,584.21	918.09	16,005.52	1,295.68	40,981.65	3,638.27	841,465.42	26,088.32

Employees and wage funds (detailed breakdown by academic category – excluding OPC)

(in thousands of CZK)

Line No	Indicator		Chapter 333 – MEYS			Other sources of HEI budget			TOTAL		
			Number of employees (3)	Wages	Average monthly wage (CZK)	Number of employees	Wages	Average monthly wage (CZK)	Number of employees	Wages	Average monthly wage (CZK)
			1	2	3=col.2/12/col.1*1000	4	5	6=col.5/12/sl.4*1000	7	8	9=sl.8/12/sl.7*1000
1	Higher Education Institution	Teaching staff R&D&I	12	6,842	46,697 CZK	5	2,907	51,421 CZK	16.92	9,748	48,012 CZK
2		Professors	61	55,855	76,787 CZK	10	10,093	85,095 CZK	70.50	65,948	77,952 CZK
3		Associate professors	129	102,822	66,287 CZK	20	16,530	68,875 CZK	149.26	119,352	66 634 CZK
4		Assistant professors	311	183,728	49,307 CZK	40	31,942	66,524 CZK	350.53	215,670	51 273 CZK
5		Senior lecturers	68	34,032	41,999 CZK	5	3,350	55,363 CZK	72.57	37,382	42 928 CZK
6		Lecturers	27	12,232	37,086 CZK	1	547	41,817 CZK	28.58	12,779	37 267 CZK
7		TOTAL	608	395,511	54,244 CZK	81	65,369	67,468 CZK	688.36	460,880	55 795 CZK
8		researchers (5)	50	29,321	49,322 CZK	84	44,966	44,746 CZK	133.28	74,287	46,447 CZK
9		Other (6)	467	218,735	39,063 CZK	105	58,866	46,588 CZK	571.93	277,602	40,448 CZK
10		D&R	12	2,971	21,181 CZK	71	25,726	30,283 CZK	82.48	28,698	28,993 CZK
11		HEAFE		0	0 CZK		0	0 CZK	0	0.00	0 CZK
12	TOTAL		1,135	646,538	47,450	341	194,927	47,696	1,476	841,465	47,507

Notes

Wages = remuneration provided for work performed or directly related to work provided on the basis of an employment relationship, excluding social security and health insurance contributions paid by the employer; OPC includes only payments for work performed (ACJ, APW), excluding social security and health insurance contributions paid by the employer.

(2) Includes funds from GA CR, TA ČR, ministries, and other national sources (excluding EU operational programmes).

(3) Number of employees= nd average number of employees converted to full-time equivalents (full-time equivalent). Includes the number of employees in each category for the entire year under review, converted to full-time employees and rounded to whole numbers. The number of employees in column 1 is derived from the wage funds paid from chapter 333-MEYS; in column 4, it is derived from the wage funds paid from other sources of the HEI budget.

(4) These are employees of a higher education institution who are classified as academic staff by internal regulations of the higher education institution. At the same time, they are engaged in teaching or scientific activities as part of their job; it is not possible to classify scientific staff who only work scientifically at the higher education institution and do not teach at all as academic staff. Scientific, research, and development staff involved in teaching activities will be included in the designated categories of academic staff.

If the higher education institution also records other categories of academic staff in its internal regulations, it shall add the line 'other' and explain in more detail in the comments what kind of staff these are. The list in the individual categories (lines) of academic staff must not overlap, and the total must correspond to the actual converted 'full-time' academic staff. The total for the category of academic staff and researchers must correspond to the figure reported in the Annual Activity Report, Table 7.1.

(5) These are researchers who only perform research work as part of their employment at a higher education institution. They do not engage in any teaching activities.

(6) Positions of employees who are not involved in teaching or research activities. These are mainly technical and economic staff, operational and commercial staff, health and other staff, etc.

(7) The TOTAL wage value in row 6 (TOTAL) of Table 8.a is equal to the TOTAL wage value in column 8, row 12 of Table 8.b.

(8) The value of TOTAL wages in column 2, line 12 of Table 8.b. is equal to the sum of the values of TOTAL wages in columns 1 and 3 of line 6 of Table 8.a. The value of TOTAL wages in column 5, line 12 of Table 8.b. is equal to the sum of the TOTAL wage values in columns 5, 7, 9, 11, 13, 15, and 17 of line 6 of Table 8.a.

Table 9 Scholarships

(in thousands of CZK)

Line No	Scholarship type		Sources				Total paid (2)	
			Contribution / subsidy from the MEYS	Scholarship HEI fund	Other (1)	TOTAL	Students	Other
			a	b	c	d=a+b+c	e	f
1	SCHOLARSHIPS awarded and paid out		106,913	7,357	20,104	134,374	134,374	0
2	for outstanding academic results pursuant to Section 91(2)(a)		84	3,670	0	3,754	3,754	0
3	for outstanding scientific, research, development, artistic, or other creative achievements contributing to the advancement of knowledge pursuant to Section 91(2)(b)		1,442	710	515	2,667	2,667	0
4	for research, development, and innovation activities pursuant to a special legal regulation, Section 91(2)(c)		23,440	0	1,874	25,314	25,314	0
5	in the case of a student's difficult social situation pursuant to Section 91(2)(d)		0	0	0	0	0	0
6	in the case of a student's difficult social situation pursuant to Section 91(3)		351	0	0	351	351	0
7	in cases worthy of special consideration pursuant to Section 91(2)(e)		31,746	3,426	1,324	36,496	36,496	0
8	of which	accommodation scholarships	24,375	0	0	24,375	24,375	0
9	to support studies abroad pursuant to Section 91(4)(a)		1,275	151	16,174	17,600	17,600	0
10	of which	SPSM, CDP	932	0	0	932	932	0
11		foreign grants, Erasmus	0	0	16,187	16,187	16,187	0
12	to support studies in the CR pursuant to Section 91(4)(b)		648	0	0	648	648	0
13	of which	Foreign students - government scholarship holders	596	0	0	596	596	0
14		CEEPUS	35	0	0	35	35	0
15	Doctoral students in doctoral degree programmes pursuant to Section 91(4)(c)		47,927	-600	216	47,543	47,543	0
17	Other scholarships		0	0	0	0	0	0

Notes

(1) The higher education institution shall specify what other sources it used to finance scholarships.

(2) The higher education institution shall state the total amount paid out in scholarships – separately for students and other participants in education.

Table 10 Non-investment costs and revenues – Dormitories and Refectories (D&R)

Table 10.a Non-investment costs and revenues – catering

(in thousands of CZK)

No	Refectories and other catering facilities based on contractual relationships (1)	Total costs		Revenues								Result	
		Main activity	Ancillary activities	Main activity					Ancillary activities			Main activity	Ancillary activities
				Students	Employees (2)	Others (3)	MEYS subsidies	Total	External diners	Other	Total		
		a	b	c	d	e	f	g	h	i	j	k	l=h-b
1		15,942	16,700	7,532	2,997	870	1,940	13,339	14,634	4,714	19,348	-2,603	2,648
2								0			0	0	0
3								0			0	0	0
4								0			0	0	0
5								0			0	0	0
6	Total	15,942	16,700	7,532	2,997	870	1,940	13,339	14,634	4,714	19,348	-2,603	2,648

Notes

(1) Add more lines if necessary.

(2) If the school records income from employees as ancillary activities, include these funds in column 'j' and specify the amount of this income in the comments.

(3) If funds for catering activities are obtained from public sources other than Chapter 333, HEI shall indicate this fact in column 'f' and briefly specify what this involves below the table.

Table 10.b Non-investment costs and revenues – accommodation

(in thousands of CZK)

Line No	Dormitories and other accommodation facilities operated by higher education institutions (1) and	Total costs		Revenues								Result	
		Main activity	Ancillary activities	Main activity					Ancillary activities			Main activity	Ancillary activities
				Students	Employees (2)	Others (3)	MEYS subsidies	Total	from foreign AE residents	other	total		
		b	c	CG	e	FAR	g	EOS	i	USB	EIC	l=h-b	m=k-c
1		43,097		59,862	1,717	3,570	0	65,149	7,042	4,661	11,703	22,052	11,703
2								0			0	0	0
3								0			0	0	0
4								0			0	0	0
5								0			0	0	0
6	Total	43,097	0	59,862	1,717	3,570	0	65,149	7,042	4,661	11,703	22,052	11,703

Notes

Add more lines if necessary.

(2) If the school records revenues from employees in ancillary activities, it shall include these funds in column 'j' and specify the amount of these revenues in the comments.

(3) If funds for activities in the area of accommodation are obtained from public sources other than Chapter 333, HEI shall indicate this fact in column 'f' and briefly specify what this involves below the table.

Control links

The sum of the values in column "b" or "c" for catering and column "b" or "c" for accommodation is equal to the sum of the values in line 0038, column 1 or column 2 of the partial profit and loss statement (Table 2) for the D&R constituent part of the school.

The sum of the values in columns "h" and "k" for catering and columns "h" and "k" for accommodation is equal to the sum of the values in line 0060, column 1 and column 2 of the partial profit and loss statement (Table 2) for the D&R constituent part of the school.

Table 5.c Financing of asset reproduction programmes

(thousands of CZK)

Line No	Line No in Tab. 5	EDS identification number (ISPROFIN)	Name of investment	Public funds – current (1)		Public funds – capital		Public funds – total		Refund of unused funds g=e-f	Own used (3) h	Other used Total non-public funds (4) i	Total used funds j=f+h+i
				provided (2)	used	provided (2)	used	provided	used				
				a	b	c	d	e=a+c	f=b+d				
1		133D22Y000002	USB - RE Renovation of the USB Lecture Hall	0	0	32,254	77,050	32,254	77,050	0	7,809	0	84,859
2		133D22Y000003	USB – FED – REKO sports complex Na Sádkách	0	0	30,000	664	30,000	664	0	1,140	0	1,804
3		133D242000011	FED USB Renovation of Dukelská 7,9, U Třílů 1725/1a	1	0	25,293	48,002	26,482	48,002	0	45,927	0	93,929
4								0	0	0			0
5								0	0	0			0
6								0	0	0			0
7								0	0	0			0
8								0	0	0			0
9	10	Total (5)		1,189	0	87,547	125,716	88,736	125,716	0	54,876	0	180,592

Notes:

(1) The funds received/used by the HEI during the year in accordance with the Decision on the provision of subsidies for the preparation and implementation of asset reproduction program events shall be stated. If the stated value includes public funds other than those from the MEYS, this fact shall be stated together with the amount in the attached commentary.

(2) The funds shall be stated in the amount according to the limits issued as of December 31.

(3) The funds from the HEI's asset replacement fund or investment contribution for the given year shall be stated. If the value includes an investment contribution, this fact must be specified in the comments.

(4) Funds not included in the previous columns shall be stated.

(5) The total value of this table is automatically transferred to summary table No 5, line 10.

(6) Add additional rows as needed.

Table 11 Funds and proposed allocations to funds in the following year

(thousands of CZK)

No.	Name of data	Initial balance as of January 1, 2024	Creation		Use (+)	Balance as of December 31, 2023	Proposal for allocation from profit to funds in the following year (1)
			Total (+)	of which allocation from profit for the previous year			
			a	b	c	d	
1	Total funds	1,180,713	554,645	27,612	574,414	1,160,944	
2	of which: Reserve Fund	65	0	0	0	65	0
3	Asset Replacement Fund	441,906	334,798	21,253	378,689	398,015	
4	Scholarship Fund	28,242	11,245	–	7,357	32,130	0
5	Bonus Fund	19,015	0	0	975	18,040	0
6	Earmarked Resources FUnd	34,137	23,738	–	28,094	29,781	0
6a	of which: for individual R&D projects or research plans in CR	28,439	20,430	–	22,495	26,374	0
6b	other support from public funds	4,347	2,890	–	5,156	2,081	0
7	Social fund	0	0	–	0	0	0
8	Operating Resources Fund	657,348	184,864	6,359	159,299	682,913	

Notes

- (1) This is a proposal pending discussion of the annual report on financial management with the MEYS.
- (2) The data in the highlighted fields will be automatically loaded from the completed tables 11.a to 11.g.

Control link

The sum of the opening balances of funds as of January 1 (field a1) is equal to the data from line 0086, column 1, Table 1 - Balance Sheet. The sum of the closing fund balances as of December 31 of the year (field e1) is equal to the data from line 0086, column 2, Table 1 - Balance Sheet.

Table 11.a Reserve fund

(thousands of CZK)

Balance as of January 1, 2023		65
Generation	from profit for the previous year	0
	from the Asset Replacement Fund	0
	from the Bonus Fund	0
	from the Operating Resources Fund	0
	Total	0
Use	coverage of losses from previous accounting periods	0
	to the Asset Replacement Fund	0
	to the Bonus Fund	0
	to the Operating Resources Fund	0
	other uses (1)	0
	Total	0
Status as of 31.12.		65

Note

(1) If this line is used, the HEI shall provide further details.

Table 11.b Asset Replacement Fund

(thousands of CZK)

Balance as of 1/1		441,906
Generation	from depreciation	32,794
	from profit for the previous year	21,253
	income from the sale of intangible and tangible fixed assets	0
	from the balance of the contribution	34,473
	Remaining price of intangible and tangible fixed assets	171
	other income total (1)	203,899
	Total transfer from funds	42,208
	of which: from the Bonus Fund	0
	from the Operating Resources Fund	42,208
	from the Reserve Fund	0
Total	334,798	
Use	Total investment	369,344
	of which: construction	231,129
	machinery and equipment	89,954
	purchases of real estate	2,409
	other investment use - Co-researchers	151
	Transfers between components	45,701
	Non-investment total (1)	0
	Total transfer to funds	9,345
	of which: to the Bonus Fund	0
	to the Operating Resources Fund	9,345
to the Reserve Fund	0	
Total	378,689	
Balance as of 31 December		398,015

Note

(1) If this line is used, the HEI shall provide further details.

Table 11.c Scholarship Fund

(thousands of CZK)

Balance as of 1 January		28,242
Generation	Tuition fees pursuant to Section 58 of Act No 111/81998, 1998 (1)	11,245
	Tax-deductible expenses pursuant to Act No 586/1992, on income tax	0
	Other income (2)	0
	Total	11,245
Use	Total	7,357
Balance as of 31 December		32,130

Notes

(1) These are fees defined in Section 58, Paragraph 3 of Act No 111/1998.

(2) If this line is used, the HEI shall specify further details.

Table 11.d Remuneration fund

(thousands of CZK)

Balance as of January 1, 2023		19,015
Generation	from profit for the previous year	0
	from the Reserve Fund	0
	from the Asset Replacement Fund	0
	from the Operating Resources Fund	0
	other income (1)	0
	Total	0
Use	Wage costs	975
	to the Reserve Fund	0
	to the Asset Replacement Fund	0
	to the Operating Resources Fund	0
	other uses (1)	0
Total	975	
Status as of 31 December		18,040

Note

(1) If this line is used, the HEI shall specify further

Table 11.e Earmarked Resources Fund

(thousands of CZK)

	Item	Non-investment	Investments	Total
Balance as of 1 January	Earmarked donations Section 18(9)(a) of Act No 111/1998	1,127	0	1,127
	Earmarked funds from abroad Section 18(9)(b) of Act No 111/1998	223	0	223
	Earmarked funds for R&D, Chapter 333-MEYS, Section 18(9)(c) of Act No 111/1998	23,498	4,941	28,439
	Earmarked funds from other public support, Section 18(9)(c) of Act No 111/1998	4,347	0	4,347
	Total	29,196	4,941	34,137
Generation	Earmarked donations Section 18(9)(a) of Act No 111/1998	11	0	11
	Earmarked funds from abroad Section 18(9)(b) of Act No 111/1998	407	0	407
	Earmarked funds for R&D, Chapter 333 – MEYS, Section 18(9)(c) of Act No 111/1998	17,919	2,511	20,430
	Earmarked funds from other public support, Section 18(9)(c) of Act No 111/1998	2,884	6	2,890
	Total	21,221	2,517	23,738
Use	Earmarked donations Section 18(9)(a) of Act No 111/1998	7	0	7
	Earmarked funds from abroad Section 18(9)(b) of Act No 111/1998	436	0	436
	Earmarked funds for R&D, Chapter 333-MEYS, Section 18(9)(c) of Act No 111/1998	17,434	5,061	22,495
	Earmarked funds from other public support, Section 18(9)(c) of Act No 111/1998	5,156	0	5,156
	Total	23,033	5,061	28,094
Balance as of 31 December	Earmarked donations Section 18(9)(a) of Act No 111/1998	1,131	0	1
	Earmarked funds from abroad Section 18(9)(b) of Act No 111/1998	194	0	194
	Earmarked funds for R&D, Chapter 333 – MEYS, Section 18(9)(c) of Act No 111/1998	23,983	2,391	26,374
	Earmarked funds from other public support, Section 18(9)(c) of Act No 111/1998	2,075	6	2,081
	Total	27,384	2,397	29,781

Table 11.f Social Fund

(thousands of CZK)

Balance as of 1 January		0
Generation	Allocation pursuant to Section 18(12) of Act No 111/1998	0
Use	Use (1)	0
	Total	0
Status as of 31 December		0

Note

(1) The HEI shall report utilization in accordance with their internal regulations.

Table 11.g Operational Resources Fund

(thousands of CZK)

Balance as of 1 January		65
Generation	from contribution balance	157
	from profit for the previous year	6,359
	from the Asset Replacement Fund	9,345
	from the Bonus Fund	0
	from the Reserve Fund	0
	other income (1)	11,784
	Total	184,864
Use	for operating costs according to internal HEI regulations	102,205
	to the Asset Replacement Fund	42,208
	to the Bonus Fund	0
	to the Reserve Fund	0
	other uses (1)	14,886
	Total	159,299
Balance as of 31 December		682,913

Note

(1) If this line is used, the HEI shall specify further

Annexe to the financial statements for 2024 (information pursuant to Section 30 of Decree No. 504/2002)

Paragraph	Definition of information content:	Information about the entity in the year
a)	Name and registered office of the accounting entity, legal form Legal form, ID Main activity Ancillary activities Statutory body Self-governing academic bodies Other bodies of the public higher education institution Components of PHEI (without legal personality): Faculties: Facilities: Special-purpose facilities:	University of South Bohemia in České Budějovice, Branišovská 1645/31a, České Budějovice 370 05 Public higher education institution, ID No.: 60076658 Educational, scientific, research, development, artistic, or other creative activities Educational activities for remuneration, real estate rental and others specified in Rector's Ordinance R No. R 335 of October 26, 2017 Prof. Ing. Pavel Kozák, Ph.D. Academic Senate Rector Board of Trustees Bursar Faculty of Economics (FEC) Faculty of Fisheries and Protection of Waters (FFPW) Faculty of Arts (FAR) Faculty of Education (FED) Faculty of Science (FSC) Faculty of Theology (FTH) Faculty of Health and Social Sciences (FHSS) Faculty of Agriculture and Technology (FAT) Academic Library (AL) British Centre (BC) Centre for Information Technology (CIT) Goethe Centre (GC) Preschool Facility (PF) Dormitories and Refectories (D&R)
b)	Information on the establishment of the accounting entity	The public higher education institution is established under Act No 314/1991
c)	Accounting period	1 January 2024 to 31 December 2024
d)	Accounting methods used Method of processing accounting records Place and method of storage of accounting records Methods of valuing assets and liabilities Methods of depreciation of assets Economic result after tax Depreciation of assets Provisions for assets Provisions (method of creation and amount) Method of converting foreign currency data to CZK Methods of valuation used for assets and liabilities including how adjustments to the value were determined, whether temporary or permanent, and assets and liabilities in foreign currencies have been converted with the exchange rate used as of the balance sheet date announced by the Czech National Bank	Act No 563/1991, Decree No 504/2002 No., including Czech Accounting Standards iFIS economic information system USB Rectorate, in electronic form Act No 563/1991, Decree No 504/2002 Straight-line CZK 13,929,907.00 Depreciation of assets is calculated using straight-line depreciation according to the accounting entity's depreciation schedule. Not created In accordance with Act No 593/1992, on reserves for securing the income tax base, and Act No 586/1992 No., on taxes on income CNB exchange rates used as of 31 December 2024 Assets are valued in accordance with Act No 563/91, as amended Assets and liabilities in foreign currency: 0 Cash and current accounts in foreign currency: CZK101,270,915.49 Receivables in foreign currency: CZK334,491.80 , from advances provided: CZK157,056.87 Liabilities in foreign currency: CZK5,857,520.04 , from advances received: CZK33,096,889.18
e)	Determination of the fair value of the relevant assets and liabilities in accordance with the law	Pursuant to Section 25 of Act No 563/199, verification in the IS iFIS asset module, list of assets as at 31 December 2024
f)	Amount and nature of individual items of income and expenses that are extraordinary in terms of their volume or origin	These are expenses and revenues from ordinary activities
g)	Name, registered office, and legal form of the accounting entity in which the accounting entity is a partner with unlimited liability	-
h)	Individual items of fixed assets in thousands of CZK	Balance of fixed assets as of 1 January: 2,971,802 Additions during the year: 155,197 Decrease for 2024: 95,655 Balance as of 31 December 2024: 3,126,999 Amount of provisions and adjustments as of 1 January 2024: 2,410,829 Increase for 2024: 170,335 Decrease for 2024: 95,655 Amount of adjustments and corrections as of 31 December 2024: 2,506,514
i)	Total remuneration received by the auditor for the statutory audit of the annual financial statements	CZK 360,000 excluding VAT
j)	Names of other accounting entities in which the accounting entity itself or through a third party acting on its behalf and on behalf of its account holds a share, this share may also be in the form of held shares, stating the amount of this share, for shares stating the number, nominal value and type of these shares, as well as the amount of the share capital, equity, funds, and profit or loss of this other accounting unit for the previous accounting period	see the list at the end of the Annexe to the Financial Statements
k)	Payable social security contributions and contributions to the state employment policy as of 31 December 2024 Public health insurance liabilities due as of December 31, 2024 Liabilities due for statutory liability insurance for employees Tax arrears with the locally competent tax authorities, stating (date of origin, amount)	Social security liabilities in the amount of CZK 25,197,682 were paid by the due date of 9 January 2025. Health insurance liabilities in the amount of CZK 11,041,972 were paid by the due date of 9 January 2025. The statutory liability insurance liability for employees as of 31 December 2024, in the amount of CZK 1,012,087 was paid on 9 January 2025. Road tax Not applicable As of 31 December 2024, USB had a tax liability of CZK 2,511,821 in respect of VAT, which was paid on January 25, 2024. The withholding tax amounted to CZK 276,650 and was paid on 9 January 2025. Income tax from dependent activity amounted to CZK 7,539,772 and was paid on 9 January 2025.
l) LS SS	Number and nominal value of shares or interests, or if they do not have nominal value, information on their valuation	---

m)	Amounts of debts incurred during the given accounting period and for which the remaining maturity as of the balance sheet date exceeds five years, as well as the amount of all debts of accounting covered by a full guarantee provided by this accounting unit, specifying the nature and form of the guarantee; this information shall be disclosed separately for each creditor according to the structure of the balance sheet	---
n)	The total amount of financial or other liabilities that are not included in the balance sheet	---
o)	Profit or loss broken down by main and ancillary activities and for income tax purposes: net profit after tax from main activities Accounting profit after tax from ancillary activities total accounting profit after tax	-4,593,028 18,855,935 13,929,907
p)	Average recorded adjusted number of employees Wage costs Statutory social insurance Other social insurance Statutory social costs Other social costs (including scholarships paid)	1,477.00 869,777,892 287,245,645 -- 262,244 146,779,946
	of which scholarships paid:	134,374,205
q)	Amount of remuneration and functional benefits determined for the accounting period to members of statutory, supervisory, or other bodies designated by the statutes, articles of association or other founding document, on the basis of their function, as well as the amount of incurred or contractually agreed regarding benefits former members of these bodies, indicating the total amount for each category of members	---
r)	Participation of members of management, supervisory, or other bodies accounting unit designated by the statutes, articles of association or other founding document, and their family members in the persons of with which the accounting entity concluded an accounting period commercial contracts or other contractual relationships	---
s)	The amount of advances, deposits, and loans provided to members of bodies listed in letter (q), stating the interest rate, main conditions and, where applicable, the amounts repaid, on debts accepted on their behalf as a form of guarantee, stating the total amount for each category of members	---
t)	Method of determining the income tax base, tax relief used, and methods use of funds in the current accounting period obtained from tax relief in previous tax periods (5), broken down by individual tax periods periods in accordance with the requirements of special legal regulations Year 2020 Year 2021 Year 2022 Year 2023 Year 2024 (expected status, corporate income tax return to be submitted by 30 June 2025)	The tax base was calculated in accordance with Section 18(5) of the Income Tax Act. Pursuant to Section 20(7) of the Income Tax Act, a discount was applied when determining the tax base (see below), and the funds thus saved are always used in the following year to cover costs related to the main activity. CZK 1,000,000 CZK CZK 1,000,000 0 CZK CZK
u)	Information on each significant item from the balance sheet or profit and loss statement, where disclosure is essential for assessing the financial and asset situation and operating results accounting entities, unless this information is derived directly or indirectly from the balance sheet and income statement; for significant asset items, their additions and disposals shall also be disclosed and separately for significant items that are in the balance sheet and the income statement included or offset with other items and are not reported separately in the balance sheet and income statement separately, such as a breakdown of long-term bank loans, including interest rates and a description of loan collateral, subsidies received operating subsidies or subsidies for the acquisition of long-term intangible and tangible assets from the state budget, the budgets of local government units or from state funds, stating the amount subsidies and their sources	Information on subsidies received (B.I.1) is provided in the Annual Financial Report for 2024. In response to the situation of Sberbank CR, a.s. in 2022, the accounting entity decided to transfer the balances of bank accounts registered with Sberbank CR, a.s. to item B.II.17 - other receivables - the account balance did not meet the necessary conditions for recognition in item B.III.3 - At the same time, in 2022, the accounting entity created a 100% allowance for interest receivables related to these balances in the amount of CZK 3,342.9 000. This allowance remains in the allowance account in 2024.
v)	Overview of donations received and provided, donors, and recipients of these donations, if they are significant items or if required by special legal regulations	Total donations received amounting to CZK 623,000 Significant donations: CZK 96,000 – various donors, ‘Heart for a Book’ collection CZK 70,000 - Stanislav Chytil, donation to secure the FFPW fest music festival CZK 70,000 – E.ON, donation to support the purchase of EIS for AK EUR 2,300 – Instituto Italiano, support for Italian language teaching Total donations provided: CZK 299,000 Significant: CZK 89,000 – ABC Challenge 2024 cycling competition CZK 50,000 – donation for the creation of a photographic atlas of plants in CR CZK 41,000 – financial donation to the Srdce na knihu (Heart for a Book) collection CZK 40,000 – J. Vavroušek Award for 2024
w) IIS	Overview of public collections under special legislation, stating the purpose and amount of funds collected for 2024	CZK 96,559 – ‘Heart for a Book’ CZK 3,100 – public collection – Eliška Křiváčková
x)	Method of settling the result of the financial management from previous years accounting periods, in particular the distribution of profits Retained earnings, accumulated losses as of 31 December 2024:	The financial result for 2024 will be transferred after approval by the AS USB to: 31.06.2024 the Capital Asset Replacement Fund in the amount of CZK20,555 The operating funds will be used to cover losses of components in the amount of CZK 6,625 000. The loss of the FAT +FTH+ REC faculty will be covered from the operating fund in the amount of CZK13,215 . 117,45 CZK
y)	Individual production quotas, individual limits on premium rights which the accounting unit did not account for	---

Identification of the applicant

Name	University of South Bohemia in České Budějovice
Registered office	Branišovská 1645/31a, 370 05 České Budějovice
Legal form (FED)	Public higher education institution
Identification number	60076658

Persons acting on behalf of the applicant

Statutory body of the applicant	prof. Ing. Pavel Kozák, Ph.D.
Position	Rector

Identification of other persons¹

Persons in which the applicant has a share, amount of this share

a) Legal entities

Name	Owners' association for buildings No 1036, 1037, Výstavní 1037, Vodňany II
Registered office	Výstavní 1037, Vodňany II, 389 01 Vodňany
Identification	28109465
Share amount	193/5199

Name	Šumava Owners' Association, J. Opletala 21 and 23, České Budějovice
Registered office	J. Opletala 900/23, České Budějovice 2, 370 05 České Budějovice
Identification	26042819
Share amount	370/27104

Name	Fishing Association of the Czech Republic
Registered office	Lidická tř. 2156/108a, České Budějovice 7, 370 01 České Budějovice
Identification	13497880
Share	6.7

Name	Branišovská 44, 46, 48 Housing Cooperative
Registered office	Branišovská 944/48, České Budějovice 2, 370 05 České Budějovice
Identification	26017296
Share amount	1941/100000

Name	Association of Unit Owners Výstavní 1030 Vodňany
Registered office	Výstavní 1030, Vodňany II, 389 01 Vodňany
Identification	26044927
Share amount	776/16573

Name	Association of Unit Owners Výstavní 1034 and 1035 Vodňany Vodňany
Registered office	Výstavní 1035, Vodňany II, 389 01 Vodňany
Identification number	26041065
Share amount	3219/132712

¹ Provide the required information on all persons to whom the category applies

Name	Fish farming heritage
Registered office	Rybářská 801, Třeboň II, 379 01 Třeboň
Identification	72042117
Share amount	1/101

Name	Owners' association for buildings No 1041 and 1042 in Vodňany
Registered office	Vodňany, Výstavní 1041, postal code 38901
Identification	28111508
Share amount	215/5199

Name	Vltava 33 Housing Cooperative
Registered office	České Budějovice, Dlouhá 1133/33, Postal Code 370 11
Identification number	25164961
Share amount	562/100000

Name	BioCanim a.s.
Registered office	Muchova 223/9, Dejvice, 160 00 Prague 6
Identification	19138687
Share	11

Name	NeraAgro Technology s.r.o.
Registered office	Petrská 1426/1, Nové Město, 110 00 Prague 1
Identification	19999500
Share	15

List of rented buildings and premises

Annexe No 13

No.	Name of building	Building owner	Part used Building	Address of the property
1	FSC – AV Archive/Storage	BC CR v.v.i.	FSC	Branišovská 31, 370 05 České Budějovice
2	FSC- AV-UMBR classroom	BC CR v.v.i.	FSC	Branišovská 31, 370 05 České Budějovice
3	FSC-AV - vehicle fleet	BC CR AV ČR v.v.i.	FSC	Branišovská 31, 370 05 České Budějovice
4	FSC – rental of non-residential premises	DJ reality, s. r. o.	FSC	Na Zlaté Stoce 1886/5a, ČB
5	FHSS-Hospital, B. Němcové 54 - Upper Pavilion	Hospital České Budějovice a.s.	FHSS	B. Němcové 54, 370 05 České Budějovice
7	FFPW - Castle	ÚSBE AV CR v.v.i.	FFPW	Zámek 136, 373 33 Nové Hrady
8	FTH- Dean's Office and Teaching Facilities	Bishopric České Budějovice	FTH	Kněžská 8, 370 01 České Budějovice
9	Greenhouse Hall - Laboratory for Experimental Complex Systems	BC CR v.v.i.	FFPW	Zámek without No, 373 33 Nové Hrady
10	Laboratories – reconstruction	BC CR AV ČR v.v.i.	FFPW	Zámek without No, 373 33 Nové Hrady
11	Archive	Agro-Hochstaffl, s.r.o.	FHSS	A.Sovy 682/1, ČB
12	FED-rental of premises Pražská	Statutory City of ČB	FED	Pražská 122/19, ČB
13	FED – rental of non-residential school premises at Dukelská PS	Dukelská PS	FED	Dukelská 11, České Budějovice
14	FED-rental of non-residential school premises of the PS	Nová PS	FED	Nová 1871/5, České Budějovice
15	Krajinská No. 36/2, České Budějovice 1, with a total area of 196.73 m ²	Statutory City of České Budějovice	REC	Krajinská No 36/2, České Budějovice 1, with a total area of 196.73 m ²
16	Nám. Přemysla Otakara II. No 41/11, České Budějovice 1	Statutory City of České Budějovice	REC - GC	Nám. Přemysla Otakara II. No 41/11, České Budějovice 1, with total area of 73 m ²
17	Building on plot No 50/2 courtyard	AGRIPROD CZ a.s.	REC - GC	Adjacent to the courtyard - with the above described space

List of rental properties

Annexe No. 13

No.	Name of the building	Address of the property
1	JAIP	Na Zlaté stoce 1619, 37005 ČESKÉ BUDĚJOVICE
2	Service building	Suchomelka 863, Vodňany

Independent Auditor's Report

**on the audit
of the
financial
statements**

as of 31 December 2024

**of the public higher education institution
University of South Bohemia in České
Budějovice**

Prague, June 2025

Independent auditor's report

to the Rector of the public higher education institution University of South Bohemia in České Budějovice

Auditor's opinion

We have audited the accompanying financial statements of the public higher education institution University of South Bohemia in České Budějovice (hereinafter also referred to as the 'accounting entity'), ID No: 60076658, with its registered office at Branišovská 1645/31a, 370 05 České Budějovice, prepared in accordance with Czech accounting regulations, which consists of the balance sheet as at 31 December 2024, profit and loss statement, statement of changes in equity, and cash flow statement for the year ending 31 December 2024, and the notes to these financial statements, including significant (material) information on the accounting methods used. Information about the accounting entity is provided in the annexe to the financial statements.

In our opinion, the financial statements give a true and fair view of the assets and liabilities of the accounting entity as of 31 December 2024, and of its expenses, revenues, and financial results and cash flows for the year ending 31 December 2024, in accordance with Czech accounting regulations.

Basis for opinion

We conducted the audit in accordance with the Act on Auditors and the standards of the Chamber of Auditors of the Czech Republic for auditing, which are the International Standards on Auditing (ISA), supplemented and modified by related application clauses where applicable. Our responsibilities under these regulations are described in more detail in the section Auditor's Responsibility for the Audit of the Financial Statements. In accordance with the Act on Auditors and the Code of Ethics adopted by the Chamber of Auditors of the Czech Republic, we are independent of the entity and have fulfilled our other ethical responsibilities in accordance with these regulations. We believe that the evidence we have gathered provides a sufficient and appropriate basis for our opinion.

Other information included in the Annual Report on Management

Other information, in accordance with Section 2(b) of the Auditors Act, is information included in the Annual Financial Management Report outside the financial statements and our auditor's report. The statutory body of the accounting entity is responsible for other information.

Our opinion on the financial statements does not cover the other information. Nevertheless, as part of our responsibilities in connection with our audit of the financial statements, we are required to read the other information and consider whether the other information is materially inconsistent with the financial statements or our knowledge of the entity obtained during the audit of the financial statements, or otherwise appears to be materially incorrect. We also assess whether the other information has been prepared, in all material respects, in accordance with applicable legal requirements. This assessment includes whether the other information complies with legal requirements regarding formal requirements and the procedure for preparing other information in the context of materiality, i.e., whether any non-compliance with these requirements would be capable of influencing the judgment made on the basis of the other information.

Based on the procedures performed, to the extent that we can assess, we state that:

- other information describing facts that are also presented in the financial statements is consistent, in all material respects, with the financial statements; and
- other information has been prepared in accordance with legal regulations.

We are also required to state whether, based on our knowledge and awareness of the entity obtained during the audit, the other information contains any material misstatements. As part of the procedures performed, we did not identify any material misstatements in the other information received.

Responsibility of the statutory body for the financial statements

The statutory body of the accounting entity is responsible for preparing financial statements that give a true and fair view in accordance with Czech accounting regulations, and for such an internal control system as it considers necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

When preparing financial statements, the statutory body of the USB is required to assess whether the USB is capable of continuing as a going concern, and, if relevant, describe in the annexe to the financial statements matters related to its going concern and the use of the going concern assumption in preparing the financial statements, except in cases where the statutory body plans to dissolve the accounting entity or terminate its activities, or where it has no other realistic option but to do so.

Auditor's responsibility for the audit of the financial statements

Our objective is to obtain reasonable assurance that the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it does not guarantee that an audit conducted in accordance with the above regulations will detect all material misstatements that may exist in the financial statements. Incorrectness may arise as a result of fraud or error and is considered material if it can be reasonably assumed that, individually or in aggregate, it could influence the economic decisions that users of the financial statements make on the basis of those statements.

When conducting an audit in accordance with the above regulations, it is our responsibility to exercise professional judgment and maintain professional scepticism throughout the audit. Furthermore, it is our responsibility to:

- Identify and evaluate the risks of material misstatement of the financial statements due to fraud or error, design and perform audit procedures responsive to those risks, and obtain sufficient appropriate audit evidence to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error, because fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. This risk is greater than the risk of not detecting a material misstatement resulting from error because fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- To familiarise ourselves with the entity's internal control system relevant to the audit to the extent necessary to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effect of the entity's internal control system.
- Assess the appropriateness of the accounting policies used, the reasonableness of the accounting estimates made, and the information provided in this regard by the entity's statutory body in the notes to the financial statements.
- Assess the appropriateness of using the going concern assumption in the preparation of the financial statements by the statutory body and whether, based on the evidence gathered, there is significant (material) uncertainty arising from events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that such material uncertainty exists, we are required to draw attention in our report to the related disclosures in the annexe to the financial statements and, if those disclosures are inadequate, to modify our opinion. Our conclusions regarding the entity's ability to continue as a going concern are based on the evidence we have obtained up to the date of our report. However, future events or conditions may cause the entity to lose its ability to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the notes, and whether the financial statements represent the underlying transactions and events in a manner that results in a fair presentation.

Our responsibility is to communicate with the entity's governance body regarding, among other matters, the planned scope and timing of the audit and significant findings, including significant deficiencies in internal control, identified during the audit.

In Prague on June 3, 2025

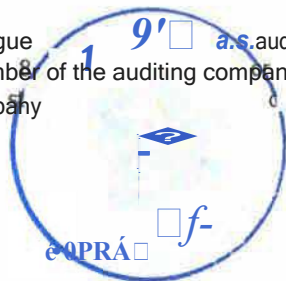
NEXIA AP

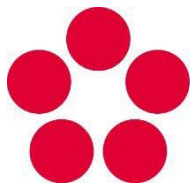
NEXIA AP a.s.

Sokolovská 5/49, 186 00 Prague
responsible for the registration number of the auditing company
audit on behalf of the auditing company

Ing. Michal Kupsa

a.s. audit designated by the auditing company as
for conducting the
auditor registration number 2599





Jihočeská univerzita
v Českých Budějovicích
University of South Bohemia
in České Budějovice

Annual Report on Financial Management 2024

List of used abbreviations

LIST OF USED ABBREVIATIONS

Abbreviation	Meaning of abbreviation
AFMR	Annual Financial Management Report
AS	Academy of Sciences
BF	Bonus Fund
CARF	Capital Asset Replacement Fund
CEEPUS	Central European Exchange Program for University Studies
CENAKVA	Centre for Aquaculture Research
CF	Cash flow
CNB	Czech National Bank
CPVTO	Centre for Practical Education in Technological Fields
CR	Czech Republic
D&R	Dormitories and Refectories
DZS	Czech National Agency for International Education and Research
EEA	European Economic Area
EIZ	European Union
ERC	European Research Council
ERDF	European Regional Development Fund
ERF	Earmarked Resources Fund
ESF	European Social Fund
EU SF	European Union Structural Funds
ETC	European Territorial Cooperation
FAT	Faculty of Agriculture and Technology
FAR	Faculty of Arts
FEC	Faculty of Economics
FED	Faculty of Education
FFPW	Faculty of Fisheries and Protection of Waters
FHSS	Faculty of Health and Social Sciences
FR	Financial results
FSC	Faculty of Science
GA CR	Czech Science Foundation
GA USB	Grant Agency of the University of South Bohemia
HEI	Higher education institution
IEP	International Evaluation Panel
INV	Investment funds
IP	Institutional Plan
IS	Information System
LCDRO	Long-term conceptual development of a research organisation
LLL	Lifelong learning
MA	Ministry of Agriculture
MEYS	Ministry of Education, Youth and Sports
MFA	Ministry of Foreign Affairs
MH	Ministry of Health
MI	Ministry of the Interior
NIV	Non-investment funds
OP	Operational programme
OPC	Other personnel costs (Agreement on completing a job and Agreement on performing work)
OPE	Operational Program Employment
OP EIC	Operational Programme for Entrepreneurship and Innovation for Competitiveness
OP JAK AE	Jan Amos Komenský Operational Programme

OP RDE	Operational Programme Research, Development and Education
OP SF EU	Operational Programmes of the European Union Structural Funds
ORF	Operational Resources Fund
PA	Priority axis/area
PF	Preschool Facility
PHEI	Public higher education institution
PROGFIN	Program funding for asset reproduction
PSHED	Program for the Support of Higher Education Development
R&D	Science and Research
RIV	Register of Information on Results
SF	Scholarship fund
SPSM	Support Programme for Strategic Management
SRHE	Specific Research in Higher Education
SSSS	Summer School of Slavic Studies
TA CR	Technology Agency of the Czech Republic
STA	Small tangible assets
U3A	University of the Third Age
USB	University of South Bohemia in České Budějovice

Annual Financial Management Report of the University of South Bohemia in České

Budějovice for 2023:

Submitted by prof. Ing. Pavel Kozák, Ph.D., Rector

Approved by the Academic Senate of the University of South Bohemia in České Budějovice
on June 17, 2025

Discussed by the Board of Trustees of the University of South Bohemia in České
Budějovice on June 27, 2025

Issued by: University of South Bohemia in České

Budějovice

Address: Branišovská 1645/31a, 370 05 České Budějovice

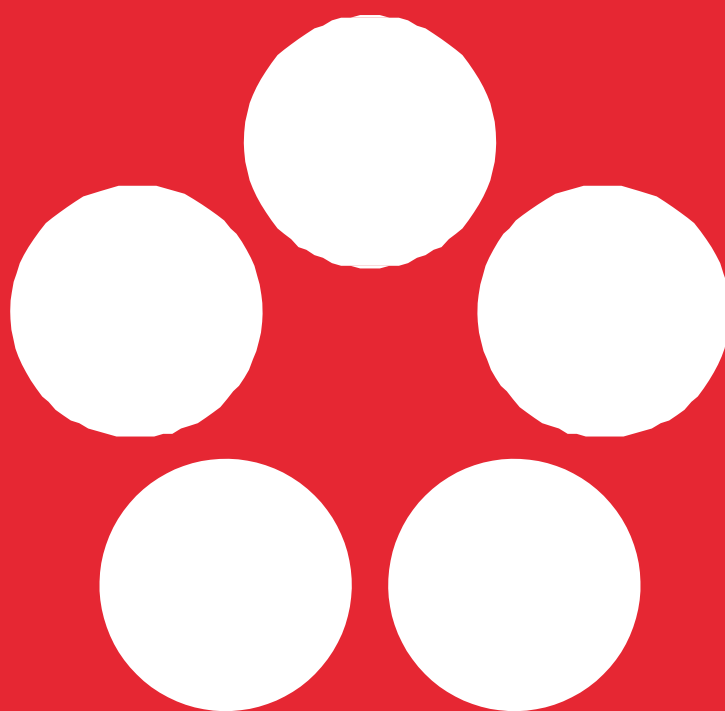
www: www.jcu.cz (CR)

Editor: Ing. Michal Hojdekr, Ph.D., MBA., Bursar of the University of South Bohemia in České
Budějovice

Publication date: June 2025

ISBN **978-80-7694-121-2**





University of South Bohemia in České Budějovice

www.jcu.cz (CR)